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COMPENSATION STUDY

Development of the Salary Structure

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COMPENSATION STUDY

Development of the Salary Structure

Part I. Factors in the Selection of the Formula

The general goals of a sound pay plan are two-fold: promote efficient administration, and to maintain high employee morale. A well planned and managed pay plan contributes strongly to efficient administration because it supports sound recruiting, mirrors an effective position-classification plan, and permits the growth of a good promotional program. At the same time, it helps to better employee morale by clearing away doubt as to the efficacy of pay rates, it gets rid of gross pay inequities and tends to equalize pay for equal levels of work, and it affords reasonable scope for voicing claims, grievances, and varied points of view.

Experience has shown that there are certain basic principles to a sound pay plan. As far as possible, there must be a uniform tie between the salary rates of positions centering about the same kinds of tasks or performing about the same level of work, together with a fair dovetailing between positions involving different kinds or levels of work. The pay plan must not only be related to existing living costs and standards, but also must provide means for reasonable promptness in fitting pay rates to changing conditions. This requires that a pay policy must be set up which normally will reflect salary rates conforming to prevailing wages. Finally, it must be flexible enough so that market demands for scarce occupations may be met from time to time.

If an effort to gain these goals and basic principles be made, the mechanics of constructing a salary schedule provide still another problem. A very common way for forming a pay plan is to base it almost completely on prevailing wage rates. This is done under an impression that classification plans of some sort exist in private industry, and that the actual rates paid for various jobs reflect classification differences. To get data, either the direct or indirect technique is used. The former is done through person to person contacts with the sources of information. The other uses questionnaires. In either case, private companies are asked to give specific rates for each position matching written sketches of key classes. The wage data is tabulated in rank order. From this, either the interquartile deviation is prepared, using the median, or the standard deviation, using the weighted arithmetical mean. The salary range for the specific class is then fixed to parallel the deviation used, with steps according to established policy.

Several criticisms can be made against this technique. It presupposes careful classification nuances in private industry, which is not always the case. Often, classification in one industrial group may differ from

that in another. As a result, the data from each may be given like weights though the actual salary levels may vary according to type of concern. The data for classifications which are only seldom found in one place are given the same weight as those in another where frequencies are high. Also, it assumes that minor differences between deviations for two groups of data are both valid and reliable. Finally this kind of technique tends to ignore broad classification concepts, and can be subject to many pressures in the interpretation of acquired data.

These snags exist in the United States. In Japan, where position-classification is an unknown tool, the handicaps and criticisms against the sole use of this technique could be even further magnified. The Japanese pay structure, in industry and in government, is based on the principle of supporting a person, and not on the work performed. Little, if any, attempt is made to couple the nature of the tasks with the salary paid. As a result, there are wide ranges of pay for key jobs. An advance wage study disclosed this, showing chance, rather than planned, differences in averages.

The next most common method for fashioning a pay plan is the grade system. After a classification plan has been adopted, each class is placed into one of a limited number of grades, usually about ten to fifteen. The typical grading plan fixes the same number of salary steps for each grade, and changes the intervals between steps at stated grade levels. Thus, if there are twelve salary grades, it might be decided that the steps in the first four grades should amount to fifty yen, those in the next four grades amount to one hundred, two hundred in the next two grades, and three hundred in the top two grades.

Although no detailed position-classification plan has been adopted by the Government of Japan, the grade system is the means now used to set the base pay for government employees. This present grading system was imposed by Law No. 46 of 1948 at the same time as the ¥ 2920 average base salary. (See Exhibit I) In theory, employees, other than officials whose salaries are fixed by law, are supposed to be in one of fourteen grades according to the nature of their duties and responsibilities. These grades contain seventy salary rates. The real practice varies greatly from the theory. Salary grades do not uniformly reflect work patterns. A further discussion of present government salary grades and rates will follow at the end of Part I of the Compensation Study.

In using a grading plan, salary studies in private industry can also be made. From collected data, interquartile or standard deviations may be prepared for specified or key classes. These can be compared with the salary grades. On the basis of this derived data, a key class is placed into the salary grade which is most like the derived deviation. Also, cost of living studies can be used to fix the point at which the first salary grade shall begin.

However, this is a very artificial device. The lower and upper limits of the grades are often arbitrarily set and, as a matter of practice, one salary grade may often shade into the next. A proper salary scale for a given class of positions, according to derived data in the field, may sometimes overlap two grades. The salary for such class will then be forced either into a grade higher or lower than is disclosed by this data. Thus, because of its narrow and strict nature, the use of the grading system sometimes forces classes into salary ranges which may not be correct. The rigor of this grading plan suffers a further defect in that it is very hard to reflect scarcity in the market demands for specific positions. In such cases, either a new series of salary intervals is created, or the class is regraded upward, which then throws the classification comparisons out of balance.

The third technique, which is less often used, is the forming of a salary scale by means of a geometric progression. Such progressions are usually worked out in shaping salary schedules closely knit with position-classification plans. In such salary scales, each rate is derived from the one preceding by making it a fixed percentage higher. No such technique has been employed for wage structures in Japan. It is suggested in revising present salary scales in the Government of Japan. The basic formula is " t_n equals ar^{n-1} ". The advantages of this technique will be sketched after the actual application and use of the formula has been described.

Part II. Factors in the Current Salary Pattern of the Government of Japan

The setting up of a sound pay plan calls for the collection and analysis of certain basic data. Such data is of three principal types. Two of these, namely, data on living costs and standards, and information on wage levels in private employment, are more fully discussed in separate studies. The third type of data deals with current conditions in the service involved, such as the classification and distribution of positions, present wage levels and practices, payroll procedures, and the like. It is this that the present part of this study will discuss.

Base Salary. The salary structure of the Government of Japan appears not only arbitrary and hypothetical, but also without reference or relation to any preceding or simultaneous position-classification study. As a result, not only does it suffer the defects cited in the previous part of this study, but also the added flaw of not being upheld in any way by facts derived from and relating to a sound position-classification study. The current grading system seems a completely arbitrary device excused only by expediency.

Before its adoption, employees were placed in one of two grading plans which, in effect, were two very loosely applied and separate salary ranges composed of fifty-nine pay rates. The grading system for officials

had thirty rates; that for the unclassified employees had forty two. Decided overlapping occurred between them. At first, the lowest salary paid was about ¥ 20, the highest, ¥ 800. As the cost of living and prices soared upward, the rates had to be adjusted, and the next base rates ranged from a low of ¥ 120 to a high of ¥ 2000. Later raises brought the rates up to an overall payroll average of ¥ 1600, ranging from a minimum base rate of ¥ 549 to a maximum of ¥ 3690, and then to a ¥ 2500 overall base average, ranging from ¥ 781 to ¥ 5248. All but the last change gave larger percentages of increase at the lower end of the pay scale than at the top, thus stressing the greater need for cost of living adjustments for the lowest paid employees. The ¥ 2500 base pay average was the first withdrawal from this practice, and gave a flat percentage increase over the previous scale.

With the next salary change in 1948 to the ¥ 2920 base pay average, two innovations were brought up. In the first place, salaries for employees other than officials whose salaries are set by law were placed into fourteen ranges consisting of seventy rates. Apparently, these ranges were chosen arbitrarily, for there appears no ample basis for breaking off each interval of increase at a specific point to a new and larger interval. The minimum salary rate of ¥ 1000 was derived through union negotiations with the government, and had no scientific basis. No effort was made at this time to tie these grades to a sound system of position-classification, although crude standards for grading persons or their qualifications were written by the administering agency, the Office of New Pay Administration. The second change lay in the effect of these grades. The new schedule of salary rates raised the pay of all employees, but in such a way so that those at the lower end of the earlier scale, who most were threatened by the rising costs of living, gained smaller sums and percentages of increase than those at the upper end. That some knowledge of this inequity existed seems clear, for all unclassified employees in the first eleven grades of the old system were placed in the first salary grade of the new schedule. However, this highlighted the great difference between those most favored and those least helped by this new system of pay. Thus, an employee in Grade 11 under the older pay schedule could, upon coming under the newer one, receive as little as 3.41 percent increase, while an official in Grade 30 could get as much as 90.55 percent increase. In its final effect, this new system of pay seemed expressly planned to give as great gain as possible to higher grade officials. (See Exhibit I)

Some of the flaws in the first fourteen grade plan were recognized in the revision which brought salaries up to the ¥ 3791 overall base rate average. At that time, an admission was made of the lack of enough tie between classification and the fourteen salary grades by re-stressing the employee standards for placement into grades. Government agencies were ordered to complete the adjustment to these standards. Crude though these were compared with a sound and scientific position-classification plan, this might have removed many injustices were they actively and carefully followed. However, since these standards were set by an agency

"regulation" and not by "cabinet order", the ministries and other agencies did not feel bound to follow such regulations as were put forth. This failure to apply any uniform standards not only did very little to get rid of the earlier inequities, but also served to create many others.

In this last change, no effort was made to balance the great discrepancies in the amount of increase between the lower and upper grades. A thirty percent increase was given to each salary rate. This preserved and enlarged the earlier unfairness. (See Exhibit I)

Family Allowance. No discourse on pay in the Japanese Government can be complete without referring to the many allowances given to employees. Of these, the most basic and important is the family allowance. Historically, some awareness of the greater needs of families, as compared to single persons, was made even before a distinct family allowance was set up. This was generally done by placing those with families into higher salary grades. At some point, it was deemed politic to give separate family allowances. Possibly this may have been due to the fact that living costs and prices had gone up to a degree where the perception of greater family needs through higher regradings was no longer practicable without totally warping all show of kinship between the grades. At any rate, from the modest sum first granted, this allowance has steadily risen until the present time when ¥ 250 is given for each dependent.

Great care has been exerted in defining dependents. At present, the spouses of employees, children eighteen years of age or less, parents and grandparents sixty years or over, brothers and sisters eighteen years or under, and crippled or otherwise disabled family members are grouped in this class if they have no other means of livelihood and are solely dependent upon the employee. Adoptive parents, grandparents, children, grandchildren, brothers, and sisters are also counted. Although dependency has been given this recognition, the amount of allowance for each has plainly been fixed on an arbitrary basis, and not on careful and extensive studies scientifically conducted on the cost of living. For this reason, the present dependency allowance of ¥ 250 cannot be defended. In actual fact, the present cost of living and current nutrition standards reveal that this allowance should be about five times the present amount. (See the Technical Report on Cost of Living in Japan in Relation to the Compensation of Government Employees.)

Area Allowances. The area allowance is next in importance. It, too, cuts across ministerial lines. This allowance is given to those employees who work in areas where living costs are higher than elsewhere. Various cities and rural parts of Japan are classified in one of four cost of living categories, namely, the C, B, A, and Special Areas. The C group consists of all areas not included in the other categories. Employees in this group receive no area allowance. The B areas are villages and towns which have distantly felt the effects of urban pressures on living costs. Employees there get an allowance equal to ten percent of their combined base salary and family allowance. The A area is usually located on the outskirts of the large high cost cities. Twenty per cent of the combined base salary and family allowance is now granted to employees in such places. The Special Areas are major urban centers where living costs are much

greater than the average for the entire country. These are located in Tokyo-to and in six other prefectures. (For specific locations of Special, A, and B Areas, see Exhibit XII in the Technical Report on Cost of Living in Japan in Relation to the Compensation of Government employees.) An amount equal to thirty percent of the combined base salary and family allowance is given to those working in these places.

Among special allowances, there are three general and one ministerial closely akin to the Area Allowance. These are the Remote Area, Cold Climate, Coal, and Mountain Top Allowances. The first of these is paid to employees working in isolated areas, such as islands or other remote places, without ease of transportation. Very likely, it is supposed that lack of common transportation causes extra expense. Therefore, a monthly allowance not over ¥ 750 is granted to such employees. (See Exhibit II)

The basis for the Cold Climate Allowance, first paid in the winter of 1947-48, is a trend for living costs to be greater during cold periods than in normally warm months. This theory has been somewhat borne out by a study which compared the yearly cost of living in Hokkaido with the cost in normal areas. For this study, Japan was zoned into six areas according to three combined factors, namely, mean air temperature, monthly mean snow precipitation of deepest snow, and number of stormy days. Five of these zones were classed as cold climate areas, the last, normal. It was found that the cost of living was ¥ 1,389 more per year in the middle zone than in the normal one. Later rises in the cost of living have increased this difference. (See Exhibit II-A) Therefore, the following lump sum allowances have been proposed by the Ministry of Finance for the five cold climate zones:

Fifth Zone	→¥ 3157
Fourth Zone	→¥ 2525
Third Zone	→¥ 1894
Second Zone	→¥ 1263
First Zone	→¥ 631

These sums include effects on income taxes. However, the amounts cited may not yet have become fact.

The Coal Allowance is granted to employees working in Hokkaido due to the heavy extra cost of fuel. The cost of coal ranges from ¥ 2,089 to ¥ 2,807 per ton, according to grade and quality. It was apparently supposed that this cost would leave little left from the monthly salary for fulfilling other needs. There seems an added assumption that if the government wants an employee to work in places where such purchases are required, then it should shoulder this burden. Therefore, the most recent proposals provide an annual allowance of ¥ 5,842 for householders in Hokkaido, and ¥ 1,944 for non-householders. (See Exhibit II-B)

The Mountain Top Service Allowance is paid by the Ministry of Communications to employees working at short wave radio relay stations in mountain areas. The amount is not supposed to go over forty yen per month. (See Exhibit II-C)

Extra Work Allowances. Several other regular features exist in the present methods of pay in the Japanese Government. These include night differentials, overtime payment, and payment for work on holidays. The excess work allowances are a large part of the total monthly expenses for personnel. The budget estimate for the total annual expenditure on overtime is ¥ 12,409,340,415, or ¥ 1,034,111,701 per month. The extra service allowances amount to ¥ 1,145,658,300 yearly, or ¥ 95,471,525 monthly. Together, they total to a yearly sum of ¥ 13,554,998,715, or a monthly one of ¥ 1,129,583,227. The latter is about 17.60% of the total spent for personnel as computed during August, 1948. (See Exhibit XIV-F)

Excluding those engaged in agricultural, forestry, supervisory, confidential, and custodial tasks, employees who work overtime, and do not fall under the terms of certain special bargaining contracts, are paid added wages in a fairly complex way. The basis of pay for overtime service, except for special custodial duty at night or during holidays, is the hourly rate. For work beyond a regularly scheduled day, payment is based on a computed hourly rate. (See Exhibit III) To get this rate, the following items are added: the base monthly salary, the area allowance of the monthly base only, the remote area allowance, if any, and all special service allowances. The average number of working hours per month is obtained after deducting official rest and sleeping hours, legal holidays, and Sundays, and comes out to 152.72 hours. The total monthly pay is divided by this figure to get the hourly rate. An employee is then paid for overtime by the following schedule:

Overtime from 4:00 to 5:00	--straight hourly rate
Overtime from 6:00 to 10:00	--125% of the hourly rate
Overtime from 10:00 to 5:00 a.m.	--150% of the hourly rate
Overtime from 5:00 to 8:00 a.m.	--125% of the hourly rate

Employees who work on holidays or other off-days, such as Sundays, are paid 125% over their hourly rate, or 225% of the hourly rate. But the hourly rate is different in this case. The average number of work hours per month amounts to 235.5 hours. This makes the legal holiday hourly rate less than two-thirds of the overtime rate. (See Exhibit III-A)

Employees normally required to work on an assigned shift beginning after six in the evening are paid 125% of the base hourly overtime rate. Rest hours during such shifts are paid at 112.5% of this rate. However, when employees who work day hours are given extra night or holiday custodial duties involving little more than guarding the office premises, they are paid by a separate schedule depending on their allowance area. This schedule provides different rates for night and holiday work. (See Exhibit III)

There is wide variance in the precise details of paying overtime, shift differentials, and holiday work. Most of the differences from the practice described are the product of union negotiations and may be found in the old contracts between the unions and the government. The only uniformity in this matter lies in the meaning of a legal holiday. This has been standardized by Law No. 178 of 1948, which fixes nine such days during each year. (See Exhibit III-B)

Special Allowances. The pay structure of the Government of Japan is further jumbled by a large number of special allowances. These have sprung up over a period of time like numerous weeds, and have helped to choke out any likeness of system or order in the Japanese pay schedule. Each agency has its own group of special allowances, and, when the study on Japanese government pay first began, there were as many as 102 such grants. A series of meetings on this subject has resulted in doing away with thirty-seven of them, leaving sixty-five. However, requests have been made for using some of this remnant in other ministries and agencies. Granting them would greatly broaden the effect of these allowances.

Of the 102 allowances, about ninety percent are based on allocating factors which should be weighed in fixing the classification and pay levels of positions. The rest are pay adjuncts to supply incentive or to remove existing pay inequities. A few are geographic differentials. (See Exhibit IV)

Travel Allowance. Another means of extending the pay of many employees is the travel allowance. There can be no dispute that an employee required to travel in the action of his duties should be reimbursed for his expenses. But a person who does such traveling should not be given allowances as repayment which are greater than the expenses actually incurred. Yet employees who can get free transportation or free shelter by using government facilities often get the same travel allowances as those who meet their costs with their own coin.

As it now exists, employees required to travel get varying allowances for food and lodging according to the type of cost area into which they are sent. (See Exhibit V) However, this allowance has been often treated as a means of padding personal incomes. Such is the case when persons, traveling free of charge on the government transportation system and housed on government property, still collect travel allowances, and are thus refunded costs they have not met.

Housing. The policy on using government property for housing employees is related to salary practices. It is the custom for occupants of certain high offices, such as State Ministers, to be provided official residences without charge. Likewise, certain key employees also have

been getting rent-free quarters. The policy on this matter has placed in the latter group employees required to be available outside normal working hours, the staff of research or experimental institutes where continuity of work is essential, and employees in agencies set in remote or isolated areas. Other employees living on government property are supposed to be charged rental fees. (See Exhibit VI)

The meaning of this policy, as outlined, has been very liberally applied. But, in practice, there has been little uniformity and equity in the use of government-owned housing, even in the case of the highest officials. Many employees who should pay rent are living rent-free in state-owned places. Others pay rent where free dwelling can be justified. Even rent charges lack uniformity. Rent has been based on amortizing the initial cost of the property, and no changes have been made to keep pace with the lowered value of the yen. As a result, some employees pay trivial amounts. Others, in contrast, pay exorbitant charges. Moreover, these inequities have gone hand in hand with great misuse in the entire housing privilege.

In theory, either rent-free or rentable housing is granted by the government when doing so will smooth its function. Beyond that, government employees are fronted with the same housing problems which face the entire working population. To meet some of their housing pressures and needs, the Mutual Aid Associations of Government Employees have broadened their freehold interests and are forming a housing program. To some degree, the government has backed this, both financially and morally. Already, it includes recreation and lodging houses where traveling employees may find food and shelter at moderate rates. A far wider phase of their plans involves the building of houses for government workers. Toward this end, some initial steps have been taken.

Clothing Allowance. As in other cases, the clothing allowance practice is not uniform. Appropriations are made in the annual budget for each agency to supply clothing or uniforms for specified employees. These appropriations are flat sums. For each official, ¥ 2500 is listed annually, ¥ 450 for each employee needing work clothes, and ¥ 360 for each laboratory worker. In using clothing appropriations, there is no set policy save that the fixed sum must not be surpassed.

There are several ways for giving out this allowance. Sometimes clothing is granted outright. Other employees share garments on different shifts. And still others get flat sums of money for buying specified items of clothing. (See Exhibit VII)

Food Allowance. No data on food allowances has been gathered. However, it may be assumed that this is a widespread practice in institutional operations and in areas where employees are far from normal distributing centers.

Minimum Age. Related to the Japanese salary structure is a policy guaranteeing a minimum wage by age. While this policy is general, it is actually applied only to certain employees in "dead end" positions, such as charwomen, custodial workers, and the like. The policy underwrites a minimum of ¥ 1000 for workers from thirteen to sixteen years of age, and ¥ 2000 for those forty years or over. (See Exhibit VIII)

Separation Allowance. Last, there is the separation allowance. Although this differs from all the other items listed, it comes into the salary picture by being linked to the length of employee service. Annual leave in Japan is not deemed an employee right. Therefore, upon leaving service, he does not draw any pay for unused annual leave. To replace the void created by this lack, a concept arose of granting something to employees leaving the service. The amount of this grant was, in part, based on the cause for leaving, and made in direct ratio to the length of service. At present, a person who quits service receives within sixty-five percent of his monthly base pay, together with related allowances, for each year of service. Those giving up service due to serious injury or illness get a like amount plus an added fifty percent, or a total of eighty seven and a half percent of the monthly base pay plus allowances. Finally, those who withdraw for like mishaps contracted in carrying out their duty take 130 percent of the monthly base pay, plus allowances, for each year of service; or, if death results, their families are granted such amounts. (See Exhibit IX)

The clear nature of this allowance became blurred in 1946 when purgees removed from service were granted four extra months of base pay over their separation allowances. This action set up a precedent which may have bearing upon future mass releases of employees.

Part III. Factors Concerning Personnel Records, Time and Attendance Records, and Payrolls as Maintained in the Government Service of Japan

The extremely chaotic manner in which pay for employees is made up is mirrored in the related record keeping. Once methods for fixing salary rates are set, it is necessary to form procedures for the actual payment of employees so that the proper management of compensation matters can be assured. Toward this end, personnel records, time and attendance records, and payrolls must be carefully reviewed and improved.

Personnel Records. The various organizations and agencies in the Government of Japan have been independently allowed to fashion their own systems of personnel records. For example, the Central Tokyo Post Office uses about 50 to 60 personnel forms. These include forms for reports to the Labor Ministry, for reports to the Tokyo Communications Bureau, and for reports to other organizational divisions of the government.

None of these are standard forms used throughout the government. The Board of Audit, while it did not bring out all forms used in its personnel office, showed a like lack of standards. In addition to those mentioned, other agencies have a variety of reporting forms. (See Special Exhibits on Payroll and Related Forms)

Within the Government of Japan, there is no evident standardization of forms. Not only do forms used for the same purpose differ physically from ministry to ministry, but also within a single bureau they show much unlikeness. Thus, in the Tokyo Communications Bureau the forms used by different post offices often vary. Furthermore, there seems no standardization in the procedures for using these forms.

A review of the sample forms shows extreme detail in the type of matter covered and a resulting cumbersome design. The titles of the forms used in the Central Tokyo Post Office bears this out. (See Exhibit X) It is likely that many forms could be combined into a single one which would meet the needs of that organization.

Whether the data on these personnel record forms is valid depends upon its source. On this point, practice does not seem uniform. Where information stems straight from official sources, it may be presumed valid. Thus, the National Personnel Authority requires proof of an employee's dependents through a copy of his census register. However, it appears that the unchecked work of the employee on the number of his dependents is recorded in the Central Tokyo Post Office. The practice in the other agencies is not known at the present time.

The lack of simple systematic filing methods is a further muddling factor. Personnel records are filed by type of item in chronological order. As a result, no personnel office can efficiently arrange a complete personal history of an employee from its records.

There appears much duplication in the keeping of personnel records between sections. Operating sections maintain sets of records which repeat some of the record keeping of the personnel office. Other duplications in personnel records exist in the accounting and budgeting sections. While there is a necessary and direct tie between such sections and the personnel offices, it does not warrant such a great duplication of records. An example of some decrease in such record keeping is found in the National Personnel Authority where information is passed to the fiscal section by lending it the copies of the personnel office.

Certain basic records have a direct bearing upon payrolls. There are forms used for transfers and promotions, forms for confirming the employment of individuals, and the official notice of appointment. However, the basic personnel record which most directly relates to payroll work is the

"personnel record card." This shows the salary grade (now the position grade as a result of the classification efforts of the Office of New Pay Administration), the base salary, and certain other data on the employee, education and experience. This card is used in preparing pay rolls. It does not show any record of time and attendance.

Time and Attendance Records. The type of form used for basic time and attendance record is distinct from the "personnel record card" and apparently is not used in making out payrolls. Even here, there is no standardization in the form used. Neither is there any uniformity in the use of this record. An example is the treatment of tardiness. Employees in the National Personnel Authority are not marked tardy unless they are two hours late. In the Central Tokyo Post Office, an employee apparently is marked tardy if he is at all late, though the amount of time tardy is not known in any way.

The time and attendance record, despite its variations, can be a very effective form. However, too much detail commonly appears on it. About twenty-six or -seven different types of non-attendance are shown. Every possible reason for absence from work is marked by a different type of stamp. This results in making an otherwise simple record most cumbersome and likely leads to its uselessness.

As said before, the time and attendance record, despite the details of recorded information, has little use in payroll work. Employees are rarely, if ever, penalized for absence without leave. Tardiness is never reflected in the payroll, although it may effect one or two special allowances. Apparently, the prime aim and function of this record lies in promotions. In such cases, an employee's tardiness and absenteeism is supposed to have a direct tie with his prospects of advancement.

In keeping time and attendance records, there appears no proper unison or interlock within a major segment of organization. At present, such records are kept strictly within a section, and there seems very little unity in their use. Moreover, there is no fixed responsibility admitted for setting up orderly methods and practices in record keeping. As a result, there is no uniformity in this matter.

Payrolls. Payrolls are also cumbersome. In the Central Tokyo Post Office, about twenty-five different forms are used in payroll work. These include application forms for different types of allowance or pay treatment, over-time pay forms, receipt forms, and pay envelopes. Again, there is no standardization either in treatment or in content of the forms. Nor are payroll procedures uniform. In general, basic payrolls are made up directly by the sections of an agency. The single exception found is the National Personnel Authority where a central Payroll Section prepared pay for its employees, and where payroll forms and procedures seem somewhat less cumbersome.

The forms are not only extremely varied, but also overly detailed. This makes preparing payroll a cumbersome task not easily subject to controls. The task is further entangled by the need for making up special payrolls for many regular and special allowances.

A glaring flaw in payroll procedure is the complete lack of adequate supporting personnel records. Mistakes in computing payroll earnings are not caught because they cannot be subjected to check. In fact, there is no continuous audit of payrolls, by way of either accounting or personnel rules and procedures. The accounting sections of agencies apparently accept the final payroll totals. As far as could be noted, there are no accounting or auditing controls over payrolls, either within an agency, or by a central agency of the government.

Some of the barriers in evolving proper accounting controls and reflective supporting personnel records for payrolls grow from the practice of paying employees in advance. An employee is paid for the first half of a month on the tenth, getting pay for five days not yet worked. Likewise, the second part of the month is paid on the twenty-first, leaving nine unworked days for which pay is drawn. When an employee resigns right after a pay date, some disorder in the payroll records springs up, since payroll money is overdrawn. Yet, nothing is done about this state of things.

The time factor in making payrolls up is important. In the National Personnel Authority, the process for the regular payroll alone takes up about 127 man hours for passing out pay to nearly 500 employees. This does not count the time in preparing special allowance or overtime payrolls. In other larger agencies, where payrolls are brought out by sections and the forms are more varied and complex, the man hours spent in this work are in all likelihood much greater.

There is little bond between payrolls and the central fiscal agencies. The Board of Audit has certain duties in this respect set up by law. The Ministry of Finance exerts its only control over payroll disbursements by forestalling withdrawals of money greater than the amounts assigned. But any accounting or auditing control and review of government payrolls is more apparent than real.

Making the budget, where personnel expenditures are concerned, is a methodic task. (See Exhibit XI) In this task, personnel tables, showing the number of employees allowed each agency, are used. For example, in the current budget, the ¥ 1800 base is taken and the average pay for each class of employee is multiplied by the number of employees permitted by the tables to get the appropriation for base salary within an agency. However, chiefs of major divisions have separate sums listed because their salaries are usually much above the average used. The funds fixed for

The forms are not only extremely varied, but also overly detailed. This makes preparing payroll a cumbersome task not easily subject to controls. The task is further entangled by the need for making up special payrolls for many regular and special allowances.

A glaring flaw in payroll procedure is the complete lack of adequate supporting personnel records. Mistakes in computing payroll earnings are not caught because they cannot be subjected to check. In fact, there is no continuous audit of payrolls, by way of either accounting or personnel rules and procedures. The accounting sections of agencies apparently accept the final payroll totals. As far as could be noted, there are no accounting or auditing controls over payrolls, either within an agency, or by a central agency of the government.

Some of the barriers in evolving proper accounting controls and reflective supporting personnel records for payrolls grow from the practice of paying employees in advance. An employee is paid for the first half of a month on the tenth, getting pay for five days not yet worked. Likewise, the second part of the month is paid on the twenty-first, leaving nine unworked days for which pay is drawn. When an employee resigns right after a pay date, some disorder in the payroll records springs up, since payroll money is overdrawn. Yet, nothing is done about this state of things.

The time factor in making payrolls up is important. In the National Personnel Authority, the process for the regular payroll alone takes up about 127 man hours for passing out pay to nearly 500 employees. This does not count the time in preparing special allowance or overtime payrolls. In other larger agencies, where payrolls are brought out by sections and the forms are more varied and complex, the man hours spent in this work are in all likelihood much greater.

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family allowance are set by multiplying the total number of employees in an agency by the average number of dependents per employee. This average ranges from 1.0 to 2.2. In the 1948-49 budget, the product is multiplied by 150 yen. The result is the amount marked for this allowance. The other 100 yen for each dependent comes from a fund for the "betterment of pay", and is computed in a like manner. There are three grades of area allowances. Although the allowances for these grades are thirty, twenty and ten percent of the regular salary plus the family allowance, the actual amounts set up in this last budget are fifty percent greater than these figures.

The present 1948-49 budget is an example of the way that budget work becomes needlessly involved. In fixing funds for personnel expenses in this budget, the first step rests on the ¥ 1800 wage base. After the family and areal allowances have been set, the total is computed. This is then multiplied by .622. The product is then added to the preceding total, and the new total is the fund adjusted to the ¥ 2920 base. This is next multiplied by 2.98, and the result is added to the former total reflecting the ¥ 2920 base. The final figure is the total appropriation for the ¥ 3791 base.

Funds are set aside for over-time allowances by an arbitrary formula. In the current budget, one-sixth of the total money based on the ¥ 1800 average is multiplied by fifteen percent. Five-sixths of the same amount is multiplied by twenty percent. The two products are added, and the sum becomes the limit on over-time expenditures. No effort is made to fix such limit on the basis of a sound study of the amounts of overtime actually needed or formerly used by agencies in carrying out their functions.

Money for retirement allowances is fixed in this budget by taking five percent of the fund for the ¥ 1800 base salary. Also, funds are set for allowances to committee-members drawn from outside the government. Funds for travel allowances are fixed by multiplying the number of each class of official by an arbitrary amount annually permitted for this purpose. Two totals are computed, one for federal employees in each central governmental agency, the other for the district or prefectural offices of the agency. Sums for clothing allowances are fixed for various agencies in a like manner. Appropriations for special allowances are made from special funds. At present, they are made arbitrarily. However, the Ministry of Finance is trying to work out some standardized procedure for making them.

In preparing budgetary appropriations for personnel expenditures, former payrolls are not used. The chief basic factor is the personnel tables. The Budget Bureau has the authority to revise these tables as it sees fit.

After the budget is closed, the only control it exerts is to stop any agency from spending more than its appropriation for the fiscal year.

The Budget Bureau, as well as the Administrative Management Agency, has the right to study the need for employees. In the case of the Bureau, this commonly involves no more than interviews with the deputies of agencies asking for more employees. Very seldom does either agency send out investigators to study such needs. The Budget Bureau has in a few cases made some sort of study to find the tie between the volume of operations, the amount of work a single employee can do and the actual number of people needed to carry out the entire volume of work. This is by no means a frequent and usual practice, and there is no evidence that such studies are made in a realistic and scientific manner. In some cases, where a new agency is to be set up, such as a new hospital, the Budget Bureau has decided how many employees are needed by studying the number of beds, the amount of service given, and other like items in existing institutions.

Each ministry or separate agency forms its own initial budget. The Ministry of Finance revises each one, and lays out an over-all budget for the entire government. This is sent to the Cabinet which may make other changes. This revised budget is placed by the Cabinet before the Diet which refers it to its committees. The committees of the Diet hold hearings and submit their advice for changes to the Diet. The Diet may make still more changes before it gives the budget its final sanction.

The Budget Bureau of the Finance Ministry is effective only within limitations. In part, these exist because of the primitive level of accounting within Japan. Although some arrangement of accounts does exist, there is no scientific and systematic classification in Japanese accounting in any way like the practice in the United States. The Japanese do not keep detailed encumbrance ledgers. Unpaid obligations are covered by appropriations for the following fiscal year. Unspent balances from a previous budget are used as funds for the next fiscal year. Although the Japanese have a double entry system, it is strictly tied in with cash accounting, and does not go beyond that point. These internal limitations, together with the cumbersome nature of payrolls, throw great barriers in the way of building up specific budgetary controls over personnel expenditures.

The procedure for carrying on audits is set by the Board of Audit Law in Section 3 of Chapter II. By this law, accounts are to be regularly set to the Board of Audit, together with statements and proving vouchers. So far, it seems that the National Personnel Authority is the only agency which steadily and promptly submits statements and vouchers on payroll expenses. Information from the Board of Audit reveals that they do not receive, and do not require, vouchers covering every item of personnel expenditure. The Board of Audit, in its discretion, may send out accountants to make a partial post audit. In real practice, this is very seldom done. Also, auditing concepts are on a very primitive level.

However, the Board of Audit does certify payroll expenditures. Apparently, this action covers merely two factors:

- a. Correctness of personnel expenditures, but not including the accuracy of individual earnings.
- b. Endorsement that they do not exceed appropriations.

Also, the Board of Audit may compare the actual number of employees with that allowed by the personnel tables. If any differences between these figures exist, the Board of Audit checks to see that unused funds have not been spent unlawfully, or that expenditures greater than the initial appropriations have been legally sanctioned.

Though the Board of Audit tries to live up to its duties, as outlined by law, several factors block a full competence in discharging its functions. The primitive stage of accounting within the nation is one such hindrance. The great jumble in record keeping, the lack of clear classifications, the utterly poor and futile methods of filing, the large volume of detail, all serve as barriers toward complete post audits, or personnel disbursements, and as a result, expenditure items are not verified. Another barrier in a fruitful post auditing system lies in the failure to entrust precise responsibility for attesting audit results. It is the practice for two persons, acting as a team, to certify the accuracy of audited accounts. It is hard to focus responsibility clearly for an act or a task when it has been split. Moreover, the Board was once part of the Finance Ministry, and had to function in keeping with its policies. Therefore, a further hindrance lies in the fact that the Board has not yet wholly adjusted to the full degree of freedom that it now holds.

Part IV. Factors in the Selection of Data for Use in the Application of the Formula " $t_n = ar^{n-1}$ "

In using the formula for unfolding a geometric factor, three facts are needed: first, the point at which the sequence of intervals is to begin; second, the number of salary steps to be used in reaching the maximum; and third, the maximum point at which the series is to end. It was decided that the first figure should be the minimum cost of living for a single worker. Based on the previously mentioned cost of living studies, this figure was set at ¥ 2470. (See the Technical Report on Cost of Living in Japan in Relation to the Compensation of Government Employees).

The number of salary steps to reach the maximum from the first key figure had to be decided upon. Before this could be done, the salary grade had to be fixed where the sum of ¥2470, the cost of living amount for a single person, was to be used. Toward this end, two factors were scanned. (See Exhibit XII) These were brought out by a survey showing, firstly, the number of employees without dependents, and secondly, the number of those in families with one or more other sources of income. This covered the first five salary grades. The first salary grade showing a significant number of persons with dependents and outside families with other sources of income was Grade IV. In the first salary grade only .27%, while in the second, only 1.33% fell in this dual category. In the third salary grade this was true of only 1.30%.

In terms of actual numbers in the first grade there were about 585 individuals with dependents, 1755 not in families with other sources of income, and about 53 of whom both facts would be true. In the second grade, there were 7583 persons with dependents, 20,581 not in families with extra sources of income, and about 1441 in both categories. In the third, there were 30,662 with dependents, 39,361 not in families with other sources of income, and about 3,986 in both situations. However, there is an overlap in the salary rates for the third and fourth grades. Therefore, from the last group of figures, the number of persons should be subtracted who would benefit by a ¥2470 rate for the minimum of the fourth salary grade. As a result, the third salary grade would show 17,521 individuals with dependents, 22,778 not in families with other sources of income, and about 2,278 in both conditions. The totals for all three grades would then show about 25,639, or 1.33%, with dependents, 45,114, or 2.34%, in families with no other source of income, and 3,722, or .20%, in both categories. These figures do not reflect the number of persons with out-of-grade salaries higher than that of the actual grades into which they have been classified. (See Exhibit XII-A for the table with this data).

The number jumps up in the fourth salary grade and continues to increase thereafter. This is shown by the percentages of those in the fourth and fifth grades who at one and the same time have dependents and are not in families with other sources of income. These percentages are, respectively, 5.13% and 9.80%. On the basis of this data, it was decided that the fourth grade should be the starting point for the minimum living cost figure of ¥2470. (See Exhibit XII-A). Accepting the number of salary

steps now present in the current pay structure, this meant that the maximum was to be the sixtieth step from the cost of living key figure.

Two factors were used in fixing the third figure, the maximum rate for the proposed new salary schedule. In the first place, it was thought fitting that the new maximum should not exceed to any great degree the salaries of attested and elected officials. These are now being paid at rates which range from ¥15,000 to as high as ¥25,000. In the second place, it was felt desirable that the percentage of increase over the present maximum should not be more than some temporarily set fraction of the percentage of increase which the ¥2470 rate would be at the minimum for the fourth grade. If ¥2470 becomes the new minimum for the fourth grade, this would be an increase of 26.67%. The nearest figure which would approach both conditions is a maximum of ¥15,500. This is about 19.25% increase, or almost three-quarters of 26.67%.

Part V. Application and Use of the Formula " $t_n = ar^{n-1}$ "

The formula " t_n equals ar^{n-1} " was then used in forming the new salary schedule. In using it, the symbol " t_n " represents the maximum step of a series of ranges. This maximum may be scientifically reached, be fixed by legislative policy, or be picked out on the basis of some predetermined method, such as an increase in ratio to some scientifically set increase on a lower salary level. However, once this maximum has been decided upon, it is the figure used to replace the symbol " t_n ". The symbol " a " may be either the minimum rate of a series of ranges or a figure on whatever facts are available on the cost of living. The symbol " r " stands for the unknown geometric multiplying factor which is to be probed by the use of the formula. The symbol " n " represents the total number of steps between the minimum figure used in the series of ranges and the final maximum step.

In changing the symbols to numbers, the maximum rate, or " t_n ", was placed at ¥15,500, as brought out in Part IV. The symbol " a " was fixed at ¥2470, the cost of living sum discussed in more detail in the earlier Part. Since it had been decided that this figure should be used as the first step of the fourth pay range, this specific rate becomes a key point in the salary structure. It has also been resolved that the number of steps to be worked out for the new schedule should, for the time being, conform with the actual number in the present salary schedule. There are now seventy rates spread out into fourteen salary ranges. (See the column of current rates in Exhibit XIII) However, there are sixty rate steps from the beginning of the fourth grade through the top of the fourteenth. Therefore, in using this formula to find the " r " factor, " n " was represented by the figure sixty.

After using these figures to replace the various symbols, the formula reads: "15,500" equals " $2470 \times r^{59}$ ". This leads to the following equation: " r " equals $59 / 15,500 - 2470$. Through logarithms, this " r " factor is then fixed at 1.03162.

Applying this geometric factor, the first ten steps below the key rate in the salary structure of seventy rates are found through progressive divisions by 1.03162, beginning with 2470, until a minimum figure of 11309 for the first step is reached. For the steps after 2470 the "r" factor is repeatedly used as a multiplier until the maximum of 15,504 is struck.

When the new rates were set, they were compared with the current ones for percentages of increase. A table of these percentages shows a descending wavy line which progressively comes down to a lower percentage, climbs up to another high figure, and repeats this trend until the maximum is reached. This waviness is due to the fact that the current rates increase in an arithmetic series of progressions which change at arbitrary points, while the new rates move up in a straight geometric sequence. (See Exhibit XIII).

The rates fixed through this formula were next fitted into a conversion table to use in arranging the new general salary schedule. (See Exhibits XIII-A and XIII-B). This table was also used to fix the proper order for the four new special salary schedules, namely, for police and prison workers, tax collectors and economic investigators, railway enterprise workers, and seamen. (See Exhibits XIII-C, XIII-D, XIII-E, and XIII-F). Although the same seventy rates apply to all five schedules, there are differences in the number of ranges and the way in which the rates are fixed into them.

Because the percentages of increase over the present rates were uneven, there grew a need to set up rules for changing over to the new standard salary rates. The aim of such rules is to prevent marked inequities when going over from the old salary system to the new. The means taken was to ensure through rules for conversion that all employees be guaranteed minimum percentages of increase, and that these percentages be less where the need for salary increase was less. (See Exhibit XIII-C).

Part VI. Cost of Converting to New Salary Schedule

In costing the conversion of government employees to the new salary schedules set up by use of the formula " t_n equals ar^{n-1} ", two charts were used. The first of these is a report brought out by the Office of New Pay Administration on October 18, 1948. This chart shows the numerical tabulation of employees by grade in each salary schedule. The total tabulated is 1,506,673, or about seventy-five percent of those working for the government. The second chart, set up by the Allowance Bureau of the Ministry of Finance during August, 1948, sums up a survey of government wages and salaries actually paid as classified by base pay, family allowances, area allowances, and special allowances. The last part of this chart was used for the possible current costs on the 3791 base pay of July, 1948. That these costs may be strangely low will be brought out in more detail in a later segment of this Part.

Using the first chart, the average monthly pay under the new general salary schedule was found. To do so, the mean current base rate was fixed for each grade by adding all current rates and dividing by the actual number of steps. In a like manner, the new mean current rate for each grade was computed. The mean increase was found by simple subtraction. The number of employees in each grade was shown in the Office of New Pay Administration chart. Multiplying each mean increase by the number of employees in the grade revealed the average cost of increase for each grade. Multiplying the mean new rate by the number of employees gave the full cost for each grade in the new salary plan. A grand total then summed up all costs of increase and all new full costs for all grades together. From these figures, it was found that the average new base salary would be ¥3713, and the average increase in the base, ¥809. (See Exhibit XIV).

The process was repeated to find the average cost of increasing monthly pay for police, fire-men, and prison workers. (See Exhibit XIV-A). In the same way, tables were made to show costs under the schedules for tax collectors and economic investigators, for railway enterprise workers, and for seamen. (See Exhibits XIV-B, XIV-C and XIV-D).

Next, all these items were joined to show the increase for all schedules. This was done in two parts. First, the total costs for the general, police, and tax collectors' schedules were merged, and the average amount of new base salary and increase over the old base was found. Like totals and averages were made for the combined railway enterprise and seamen's schedules. Then, such merging was done with all five schedules. Final averages show that, on the basis of the new schedules, each government employee would have an average increase of ¥820 at the base for an average base pay of about ¥3754. (See Exhibit XIV-E).

It must be noted that all these averages were based on a tabulation of the current salary grades of 1,506,679 employees.

Using these averages, a chart was made to show the average gross pay for those working under the general salary schedule and for all employees under all five schedules. The average base pay, in each case, came from the figures shown in Exhibit XIV-E. The average of ¥1875 for the family allowance was obtained by multiplying the proposed sum of ¥1250 for each dependent by 1.5, the average number supported by the Japanese governmental employee. This 1.5 average was supported by a tabulation of the family dependents of governmental workers made on April 1, 1948, by the Allowance Bureau of the Ministry of Finance. (See Exhibit XIV-F). The new cost for area allowances was based on the proposals to provide fifty percent of the base pay and family allowance to those in special areas, ten percent of this same sum to those in A areas, and no allowance to those in other areas. The figure for the A area allowance was found by getting the entire amount spent for this item, and dividing it by the total number of governmental

employees. The first step in doing so was to add the average base pay to the average family allowance. Under the new proposals, ten percent of such sum is to be given to workers in A cost areas. The number of employees in the different cost areas are shown in an Allowance Bureau report made on September 8, 1948. (See Exhibit XIV-G). Therefore, ten percent of the base pay and family allowance multiplied by the number of employees in the A area gave the total amount spent on this item, and this amount could then be divided by the total number of employees to get the average amount. The average for the special area allowance was found in the same way.

An estimate was made of the average cost of special allowances. However, this was based on the Allowance Bureau survey showing itemized cost totals under the ₹3791 average base pay. (See Exhibit VII in the Report on Wage Surveys in Government and Industry). It was taken for granted that the special allowance total was the overall figure for 102 such allowances. The average for each employee amounted to ₹178.46. Because the overall figure of 102 was brought down to sixty-five, it was felt that the average cost figure for this item should also be reduced. Although this average cost was first lowered by thirty-six percent, it was thought best to moderate on this point. Therefore, one-fifth of the decrease was restored, and the effect of bringing down the number of special allowances was thus assumed to result in lowering the former costs by twenty-nine percent. The new average cost on this item thus became ₹127.

By adding all these figures, the average gross pay for the employee working under the general schedule came to ₹3263. The average for all employees, including those working under the general, police, tax collectors', railway enterprise, and seaman's schedules, was found to be ₹6307. (See Exhibits XIV-II, XIV-I, and XIV-J). This figure does not include Kodan employees and officials working for local governments whose salaries are repaid by the Federal government.

To get some idea of the complete cost of these proposals, a chart was made on which totals were shown for each area of personnel expenditure for all regular employees. The figure for the cost of the current base pay was taken from the Allowance Bureau chart. This showed a current monthly expenditure of ₹4,654,551,000 on the ₹3791 base pay for 1,930,873 employees, including National Rural Police and teachers paid directly by the National Government, but excluding Kodan workers. The monthly cost of the new base pay for the same number of employees was found by multiplying the ₹3,753.57 average by 1,930,873. This amounted to ₹7,247,666,967. From this, the current costs were subtracted, showing a ₹2,593,115,967, or a 55.71 percent increase. In the other items, namely, the family, the area, and the special allowances, the figures for present costs also came from the Allowance Bureau chart. The new costs for the family allowance were reached by multiplying the new ₹1875 average by the figure for total employees. The new area allowance total was also based on new

recommendations. These provide fifty percent of the combined base pay and family allowance in Special Areas, and ten percent in A areas. To obtain the complete cost of this item, fifty percent of the sum of the base pay and family allowance averages was multiplied by the number of employees in the Special Areas. Likewise, ten percent of this same total was multiplied by the number of employees in A areas. These two products added together gave a total of ¥ 1,065,068,410. The total cost for Special Allowances was gained by multiplying the over-all number of employees by the estimated ¥ 127 figure, the origin of which has been discussed. Then all new cost figures were added and compared with the corresponding total of current expenditures. This showed that the new schedule of pay would result in an increase of ¥ 5,761,866,526, or 89.80 per cent. (See Exhibit XIV-K) These results did not take in the increases that would be paid to Kodan workers or local government officials whose salaries are paid back by the National Government. Nor did they try to weigh the factors in the totals on current costs which tend to make them lower than they should be.

The Allowance Bureau chart used in finding the cost of putting in the new salary schedule was made up during August, 1948. But, at that time, only a fraction of the total personnel had been changed over from the ¥ 2920 schedule to the ¥ 3791. Moreover, all employees had not yet been completely placed under the ¥ 2920 plan. This is brought out by the report made by the Allowance Bureau of the Finance Ministry on October 22, 1948, on the progress of salary conversion to the ¥ 3791 pay level. (See Exhibit XIV-L) This report reveals that only 12.82% of the 1,484,679 employees tabulated had been placed on the ¥ 3791 plan before September, 1948. It then clearly follows that the personnel costs of the ¥ 3791 plan, as shown by the Allowance Bureau chart of August, are too low.

During October, the Allowance Bureau made up two other charts. The first gives estimates of the costs for personnel during the fiscal year of 1948-49. (See Exhibit XIV-M) This is broken down into various cost areas. The second chart shows differences in personnel costs by specific periods within the fiscal year of 1948-49. (See Exhibit XIV-N) In neither case is it plain whether these figures reflect costs on the 1,484,679 employees tabulated in the report prepared about the same time on the conversion to the ¥ 3791 plan, or costs on the 1,930,873 figure used in the earlier August report. However, some new estimates on the cost of putting in the new salary schedules had to be made. Toward this end, a number of computations were carried out.

The first of these later calculations was based on report showing the estimates of personnel costs for the entire fiscal year. The annual total was divided by twelve to get a monthly average of ¥ 6,792,973,262. To this was added ¥ 344,592,907, the special allowance cost, in the August report. The total of ¥ 7,137,566,169 was treated as the current cost for the wages of 1,930,873 employees. The cost of the new schedule would then be 70.62 percent over this sum.

After this, the ¥ 6,792,973,262 was treated as the cost of 1,484,679 employees. If this were the case, ¥ 8,834,999,042 would be the total cost for 1,930,873 employees. To this was added the special allowance cost for a new total of ¥ 9,179,591,949. The new salary schedule would be 32.67 percent higher than this.

Then the report on personnel costs by specific periods within the fiscal year was studied. First, the average monthly cost for the last six months was compared with that for the prior four months. The difference between the two figures was added to the total of ¥ 6,416,476,597 in the August report. This yielded a sum of ¥ 6,546,164,838, which was then treated as the cost for 1,930,873 employees. On this basis, the new schedule would show a 86.04 percent increase. But if this difference were treated as the increase in cost for 1,484,679 employees, then the resulting sum would be ¥ 6,585,157,662, and the new schedule would be 85.42 percent higher.

In a third series of computations, only the monthly average for the six month period was used. To this, the special allowance total was added, yielding a total average monthly cost of ¥ 6,665,229,603. The cost of the new schedule would then be 82.71 percent higher than this figure. But if this monthly average reflects the cost for 1,484,679 employees, then that for 1,930,873 employees, with the special allowances added, would give a total of ¥ 8,605,992,354. The increase through the new schedule would then be 41.51 percent.

Another calculation was made, based on the analysis of the data in the report on the conversion to the ¥ 3791 rate. If only 12.82 percent of the personnel had been changed to the higher rate before September, 1948, then clearly the cost figures in the August report could not be correct. At the same time, the conversion report revealed that only 19.28 percent of the employees had been changed from the earlier to the ¥ 2920 pay schedule. Therefore, the cost figures for the latter schedule in the August report were also incorrect. However, this earlier raise to ¥ 2920 seems to be about a 62.22 percent increase. If all employees had their raises without delay, then it would not be unsafe to assume that payroll costs would have gone up by at least 62.22 percent. Therefore, the earlier payroll cost in the August report was multiplied by 1.6222. This gave a ¥ 6,226,908,487 figure. To this was added ¥ 273,399,735, the cost of special allowances which did not seem to have been a pay item before. The estimated cost for the ¥ 2920 schedule then was ¥ 6,500,308,222.

Similarly, the later change to ¥ 3791 is a 29.83 percent increase over ¥ 2920. If the assumed ¥ 2920 pay cost of ¥ 6,500,308,222 is multiplied by 1.2983, it will yield a ¥ 8,439,350,165 total which can be taken for the total cost of the ¥ 3791 pay schedule. The new schedule is 44.30 percent higher than that figure. It is not likely that the actual real cost of changing present rates of pay to the new schedule will be much less than this percentage of increase.

An average of all seven percentages was taken. This average amounted to 63.32 percent. (See Exhibit XIV-0) None of these estimates have considered overtime and extra service costs which seem to be a separate item. (See Exhibit XIV-P).

From this analysis, it seems likely that the increase over the cost of the ¥ 3791 pay plan, if all adjustments were made, would not be greater than 65 percent, nor less than 32.5%. Moreover, it is likely that percentage of increase will tend toward the lower of these two figures, but this assumption is based upon the last computation.

A final word is needed on this last series of calculations. An examination of the related exhibits will show that the first six of these, to a large degree, are hypothetical because the data did not give enough detail stating what was being shown. Only in the seventh case does there seem any degree of validity in the basic assumptions upon which the computations were made. Therefore, if any single percentage were to be selected as having weight, this should be the figure used.

Part VII. Factors to Take into Consideration in Establishing New Compensation Schedule

To carry out and maintain the effectiveness of a sound pay plan, it is necessary to set up a sound system of personnel records and payrolls, and to work out a simplified system of filing, with much stress upon individual upright files.

To keep any new filing system from becoming too cumbersome, it would be well to make simplified and standardized personnel forms. Where records are alike, they should be combined. Forms for like uses should also be combined. Procedures for checking statements on forms should be standardized. Also rules should be fixed and enforced which would provide strict penalties for misinformation or for withholding necessary information.

Likewise, time and attendance records should be simple, and the method for keeping such records should be standardized. Toward this end, the hours of operation should be made uniform, rules on promptness set up and enforced, and the entire system of leave revised so that all authorized absence can be shown as sick leave, vacation leave, or absence to perform duties outside the office. To do this, present concepts of leave may have to be altered in the Japanese Government.

Also, the pay schedule must be simpler. All allowances possible should be made part of the base salary. Others can be merged with the area allowance. In short, it is urged that steps be taken which at last would permit only the following: family allowances, area allowances, and extra-service differentials. A simpler pay structure would then lend itself more readily toward the growth of centralized controls over personnel expenditures.

It is further urged that the Government of Japan be helped to

advance a more scientific accounting system. The Budgeting and Auditing Division of ESS has this end as one of its aims. However, it has been handicapped through lack of enough personnel to work toward this goal.

If a more scientific accounting system were evolved, it would be necessary to develop and train personnel to conduct and operate the program. This latter suggestion is broad enough to entail much more expansion, which is beyond the present scope of this report.

It is urged that some attention be given to the six points brought out in the foregoing.

Part VIII. Advantages in the Use of Schedules Developed by Means of the Formula t_n equals ar^{n-1}

Despite the wavy curve in the percentages of increase, there are big advantages in using this formula in making a salary schedule. The first lies in the fact that none of the rates between the minimum and the maximum need to buckle due to outside pressures from interested groups. Once the rates have been set on the basis of the formula, each rate stands fixed until the need for different extremes or key salary rates requires a new schedule made by using the same formula.

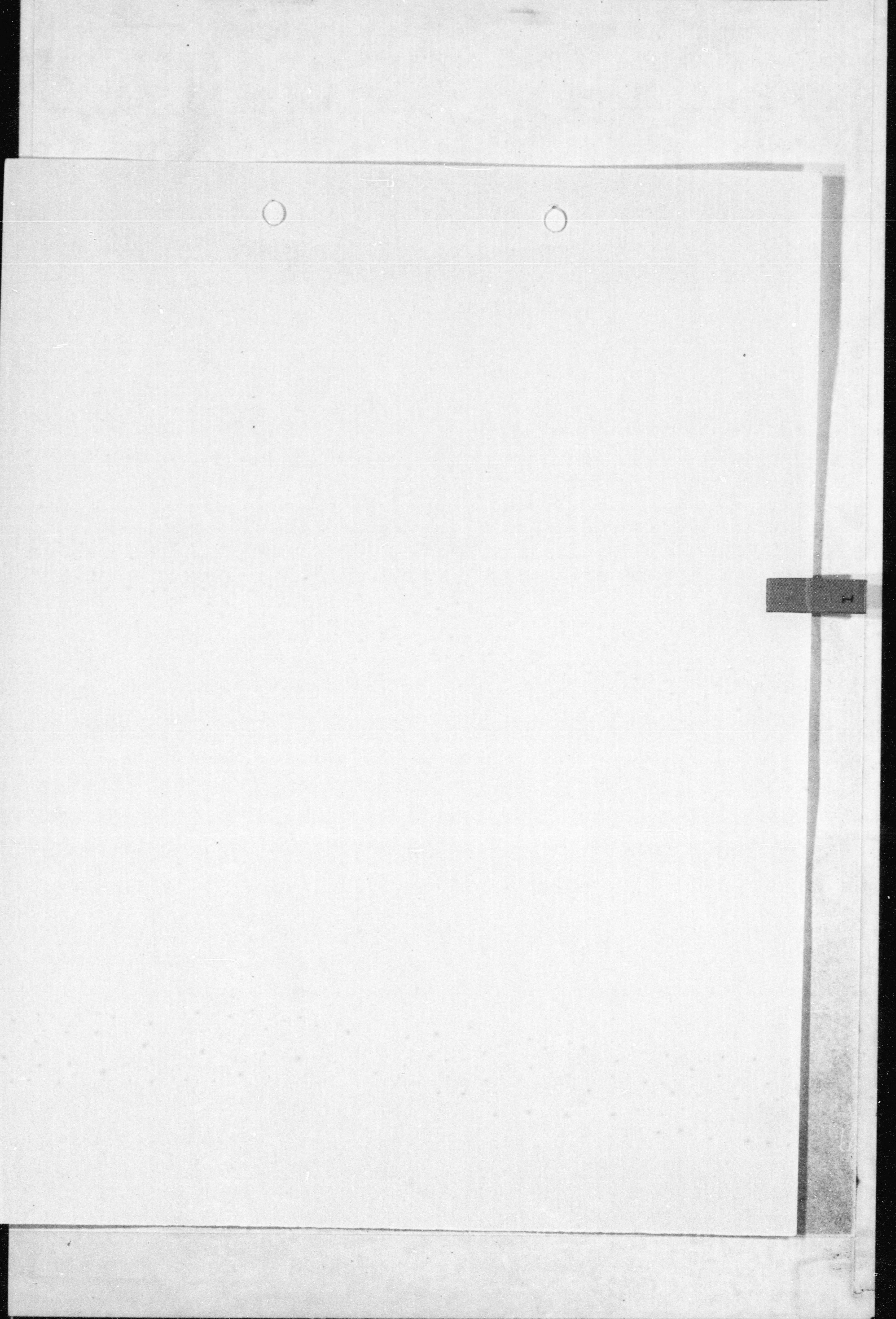
The second advantage is the flexibility in the use of the figures drawn through it. When a classification study has been made and the number of classification levels fixed, the seventy rates formed through the formula may be used in making anywhere from ten to sixty-five salary ranges. Moreover, any data found on wages paid to specific types or classes of positions can be used in altering the grading system without warping any of these rates. In short, should studies show a need for setting up more grades, new salary ranges can be fixed without changing the general nature of the rates in the schedule. Thus, the rates rising from this formula may be adapted to the data gathered through studies on wages paid by private industry.

The third advantage lies in its later use if rates should need to be raised again due to changes in cost of living figures. A new salary schedule devised by use of this formula will forge a link between the old and the new rates whereby the amount of raise from step to step will be constantly greater, while the related percentages of increase will steadily decline. A like advantage would exist if rates need to be reduced. In such case, the percentages of decrease would steadily rise as one went down from the top, while the amount of decrease would grow higher as one went up from the bottom.

A fourth advantage in the use of the formula comes from the fact that, in various hearings with interested parties on new rates, only one figure need be talked about, namely, the figure fixed through cost of living studies, or, at most, this figure and the maximum for the entire schedule.

The fifth advantage lies in the fact that its use sets up precedents whereby such salary schedules are fixed in a very impartial, neutral, and objective manner, and enables the molding of a simple constant pattern for working out salary schedules.

EXHIBITS



Unclassified Grades	Off'ls Grades	A Early Base (Est'd)	B Base Rate	Per- cent In- crease B/A	C \$1600 Base Rate	Per- cent In- crease C/A	Per- cent In- crease C/B	D \$2500 Base Rate	Per- cent In- crease D/A
1		20	120	500%	549	2645%	357.5%	781	3905
2		22	130	500%	561	2450%	331.5%	797	3523
3		23	140	500%	572	2387%	308.6%	813	3435
4		25	150	500%	583	2232%	288.7%	829	3216
5		27	160	500%	594	2100%	271.3%	845	3030
6		28	170	500%	606	2064%	255.3%	861	2975
7		30	180	500%	617	1957%	242.8%	877	2823
8		32	190	500%	628	1863%	230.5%	893	2691
9		33	200	500%	639	1836%	219.5%	909	2655
10		35	210	500%	651	1760%	210.0%	925	2543
11		37	220	500%	680	1738%	209.1%	967	2517
12	)	( 38	(230	(500%	(709	(1766%	(208.7%	(1008	(2553
13	)	( 40	(240	(500%	(738	(1745%	(207.5%	(1050	(2525
14	)	( 43	(260	(500%	(779	(1712%	(199.6%	(1108	(2477
15		47	280	500%	819	1643%	192.5%	1165	2379
16	1	50	300	500%	860	1620%	186.7%	1223	2346
17		53	320	500%	918	1632%	186.9%	1306	2364
18	2	55	330	500%	948	1624%	187.3%	1348	2351
		57	340	500%	977	1614%	187.4%	1389	2337
19		60	360	500%	1035	1625%	187.5%	1472	2353
20	3	66	380	478%	1094	1547%	187.9%	1556	2258
21		70	390	457%	1123	1504%	187.9%	1597	2181
	4	73	400	446%	1152	1478%	188.0%	1639	2145
22		80	420	425%	1211	1401%	188.3%	1722	2053
23	5	85	440	418%	1269	1393%	188.4%	1805	2024
	6	90	460	411%	1310	1356%	184.8%	1863	1970
24		93	470	406%	1339	1340%	185.1%	1904	1947
25	7	100	500	400%	1409	1309%	181.8%	2004	1904
26		107	530	396%	1479	1282%	179.1%	2103	1869
	8	110	540	391%	1490	1255%	175.9%	2119	1826
27		115	560	387%	1548	1246%	176.4%	2202	1815
	9	120	580	383%	1589	1224%	174.0%	2260	1783
28		123	590	380%	1618	1215%	174.2%	2301	1771

D \$2500 Base Rate	Per- cent In- crease D/A	Per- cent In- crease D/B	Per- cent In- crease D/C	Step No.	E \$2920 Base Rate	Per- cent In- crease E/A	Per- cent In- crease E/B	Per- cent In- crease E/C	Per- cent In- crease E/D
781	3905%	551%	42.26%	1	1000	4900%	733%	82.15%	28.04%
797	3523%	513%	42.07%	1	1000	4445%	669%	78.25%	25.47%
813	3435%	481%	42.13%	1	1000	4248%	614%	74.83%	23.00%
829	3216%	453%	42.20%	1	1000	3900%	567%	71.53%	20.63%
845	3030%	428%	42.26%	1	1000	3604%	525%	68.35%	18.34%
861	2975%	410%	42.08%	1	1000	3471%	488%	65.02%	16.14%
877	2823%	387%	42.14%	1	1000	3233%	456%	62.07%	14.03%
893	2691%	370%	42.20%	1	1000	3025%	426%	59.24%	11.98%
909	2655%	355%	42.25%	1	1000	2930%	400%	56.49%	10.01%
925	2543%	340%	42.04%	1	1000	2757%	376%	53.61%	8.11%
967	2517%	340%	42.21%	1	1000	2603%	355%	47.06%	3.41%
1008	(2553%	(338%	(42.17%	(2	(1050	(2663%	(357%	(48.10%	(4.17%
1050	2525%	338%	42.27%	4	1100	2795%	378%	55.15%	9.13%
1108	2477%	326%	42.23%	(5	(1200	(2691%	(362%	(54.04%	(8.30%
1165	2379%	316%	42.25%	7	1300	2807%	381%	60.46%	12.82%
1223	2346%	308%	42.21%	(8	(1350	(2666%	(364%	(58.73%	(11.59%
1306	2364%	308%	42.27%	10	1450	2600%	350%	56.98%	10.38%
1348	2351%	308%	42.23%	11	1500	2700%	367%	62.79%	14.47%
1389	2337%	309%	42.17%	(12	(1550	(2636%	(353%	(57.95%	(11.03%
1472	2353%	309%	42.22%	14	1650	2627%	355%	58.23%	11.28%
1556	2258%	309%	42.23%	(15	(1700	(2622%	(356%	(58.65%	(11.59%
1597	2181%	309%	42.21%	17	1800	2707%	371%	63.77%	15.19%
1639	2145%	310%	42.27%	(18	(1850	(2650%	(358%	(59.42%	(12.09%
1722	2053%	310%	42.20%	20	1950	2476%	347%	55.39%	9.25%
1805	2024%	310%	42.24%	21	2000	(2552%	(361%	(59.66%	(12.47%
1863	1970%	305%	42.21%	(22	(2050	(2472%	(362%	(60.28%	(12.71%
1904	1947%	305%	42.20%	24	2150	(2434%	(363%	(60.59%	(12.87%
2004	1904%	301%	42.23%	(25	(2200	(2503%	(375%	(64.93%	(15.92%
2103	1865%	297%	42.19%	27	2400	(2100%	(340%	(56.14%	(9.78%
2119	1826%	292%	42.21%	(28	(2500	(2212%	(357%	(60.57%	(12.92%
2202	1815%	293%	42.25%	30	2700	(2200%	(360%	(63.24%	(14.77%
2260	1783%	290%	42.27%	31	2800	(2143%	(353%	(62.24%	(14.12%
2301	1771%	290%	42.21%	(32	(2900	(2173%	(363%	(67.79%	(17.98%
						(2264%	(381%	(74.50%	(22.70%
						2248%	382%	74.42%	22.62%
						2233%	383%	76.21%	23.89%
						(2258%	(392%	(79.23%	(26.03%

Per- cent In- crease E/D	F \$3791 Base Rate	Per- cent In- crease F/A	Per- cent In- crease F/B	Per- cent In- crease F/C	Per- cent In- crease F/D	Per- cent In- crease F/E	G New Rates of New Schedule
28.04%	1300	6400%	983%	136.8%	66.45%		1809
25.47%	1300	5809%	900%	131.7%	63.11%		1809
23.00%	1300	5521%	829%	127.3%	59.90%		1809
20.63%	1300	5100%	767%	123.1%	56.82%		1809
18.34%	1300	4717%	713%	118.9%	53.85%		1809
16.14%	1300	4543%	665%	114.5%	50.99%	30.00%	1309
14.03%	1300	4233%	622%	110.7%	48.23%		1809
11.98%	1300	3963%	584%	107.0%	45.58%		1809
10.01%	1300	3839%	550%	103.4%	43.01%		1809
8.11%	1300	3614%	519%	99.7%	40.54%		1809
7.41%	1300	3415%	491%	91.2%	34.44%		1809
(4.17%	(1370	(3505%	(498%	(93.2%	(35.91%	30.48%	(1866
(9.13%	(1430	(3663%	(522%	(101.7%	(41.87%	30.00%	(1925
(9.52%	1500	3650%	525%	103.3%	42.86%	30.43%	1986
(8.30%	(1560	(3505%	(500%	(100.3%	(40.79%	30.00%	(2049
(12.82%	(1630	(3691%	(527%	(109.2%	(47.11%	30.40%	(2114
11.59%	1690	3496%	504%	106.3%	45.06%	30.00%	2181
(10.38%	(1760	(3420%	(487%	(104.7%	(43.91%	30.37%	(2250
(14.47%	(1820	(3540%	(507%	(111.6%	(48.81%	30.00%	(2321
11.03%	1890	3466%	491%	105.9%	44.72%	30.34%	2394
11.28%	1950	3449%	491%	105.7%	44.66%	30.00%	2470
(11.59%	(2020	(3444%	(494%	(106.8%	(45.43%	30.32%	(2548
(15.19%	(2080	(3649%	(512%	(113.4%	(49.75%	30.00%	(2629
12.09%	2150	3483%	497%	107.7%	46.06%	30.30%	2712
(9.25%	(2210	(3248%	(491%	(102.0%	(42.03%	30.00%	(2798
(12.47%	(2280	(3355%	(500%	(108.4%	(46.53%	30.29%	(2886
12.71%	2340	3243%	500%	108.4%	46.52%	30.00%	2977
(12.87%	(2410	(3201%	(503%	(109.2%	(47.04%	30.27%	(3071
(15.92%	(2470	(3284%	(518%	(114.4%	(50.70%	30.00%	(3168
13.24%	2540	3075%	505%	109.7%	47.51%	30.26%	3268
10.80%	2600	2959%	491%	104.9%	45.15%	30.00%	3371
(10.04%	(2670	(2867%	(480%	(103.8%	(43.36%	30.24%	(3478
(12.72%	(2730	(2933%	(493%	(108.4%	(46.54%	30.00%	(3588
12.92%	2800	2911%	496%	109.1%	47.06%	30.23%	3701
(9.78%	(2860	(2760%	(472%	(103.0%	(42.71%	30.00%	(3818
(14.77%	(2990	(2890%	(498%	(112.2%	(49.20%	30.00%	(3939
14.12%	3120	2816%	489%	111.0%	48.36%	30.00%	4064
(17.98%	(3250	(2855%	(502%	(118.1%	(53.37%	30.00%	(4193
(22.70%	(3380	(2973%	(526%	(126.8%	(59.51%	30.00%	(4326
22.62%	3510	2952%	527%	126.7%	59.40%	30.00%	4463
23.89%	3640	2933%	528%	129.1%	51.06%	30.00%	4604
(26.03%	(3770	(2965%	(539%	(133.0%	(63.84%	30.00%	(4750
	3800	2971%	551%	141.0%	60.40%	30.00%	4800

	G New Rates of New Schedule	Per- cent In- crease 6A	Per- cent In- crease 6B	Per- cent In- crease 6C	Per- cent In- crease 6D	Per- cent In- crease 6E	Per- cent In- crease 6F
	1809	8945%	1408%	230%	131.6%))
	1809	8123%	1292%	222%	127.0%))
	1809	7765%	1192%	216%	122.5%))
	1809	7136%	1106%	210%	118.2%))
	1809	6630%	1031%	205%	114.1%))
00%	1309	6361%	964%	199%	110.1%	80.90%	39.15%
	1809	5930%	905%	193%	106.3%))
	1809	5553%	852%	188%	102.6%))
	1809	5382%	805%	183%	99.0%))
	1809	5069%	761%	178%	95.6%))
	1809	4811%	722%	166%	87.1%))
46%	(1866	(4811%	(711%	(163%	(85.1%	77.71%	36.20%
00%	(1925	(4966%	(737%	(172%	(91.0%	75.00%	34.62%
43%	1986	4865%	728%	169%	89.1%	72.70%	32.40%
00%	(2049	(4665%	(688%	(163%	(84.9%	70.75%	31.35%
40%	(2114	(4816%	(713%	(171%	(90.8%	69.12%	29.69%
00%	2181	4540%	679%	166%	87.2%	67.77%	29.05%
37%	(2250	(4400%	(650%	(162%	(84.0%	66.67%	27.84%
00%	(2321	(4542%	(674%	(170%	(89.8%	65.79%	27.53%
41%	2394	4417%	648%	161%	83.3%	65.10%	26.67%
00%	2470	4391%	648%	161%	83.2%	64.67%	26.67%
32%	(2548	(4370%	(649%	(161%	(83.4%	64.39%	26.14%
00%	(2629	(4512%	(673%	(169%	(89.3%	64.31%	26.39%
10%	2712	4420%	653%	162%	84.2%	64.36%	26.14%
00%	(2798	(4139%	(636%	(156%	(79.8%	64.60%	26.61%
9%	(2886	(4273%	(659%	(164%	(85.5%	64.91%	26.58%
0%	2977	4153%	663%	165%	87.4%	65.39%	27.22%
7%	(3071	(4107%	(668%	(167%	(87.4%	66.00%	27.43%
0%	(3168	(4240%	(692%	(175%	(93.3%	66.74%	28.26%
6%	3268	3985%	678%	170%	89.8%	67.59%	28.66%
0%	3371	3866%	666%	166%	86.2%	68.55%	29.65%
4%	(3478	(3764%	(656%	(165%	(86.7%	69.66%	30.26%
0%	(3588	(3887%	(680%	(174%	(92.6%	70.86%	31.43%
3%	3701	3880%	687%	176%	94.4%	72.14%	32.18%
0%	(3818	(3718%	(654%	(171%	(90.5%	73.55%	33.50%
0%	(3939	(3839%	(688%	(180%	(96.6%	71.26%	31.74%
0%	4064	3698%	667%	175%	93.2%	69.33%	30.26%
0%	(4193	(3712%	(676%	(181%	(97.9%	67.72%	29.02%
0%	(4326	(3833%	(701%	(190%	(104.2%	66.38%	27.99%
0%	4463	3781%	697%	188%	102.7%	65.30%	27.15%
0%	4604	3737%	694%	190%	103.7%	64.43%	26.48%
0%	(4750	(3762%	(705%	(194%	(106.1%	63.79%	25.99%
0%	(4899	(3894%	(731%	(202%	(113.2%	63.37%	25.61%

24		93	470	406%	1339	1340%	185.1%	1904	1904
25	7	100	500	400%	1409	1309%	181.8%	2004	1904
26		107	530	396%	1479	1282%	179.1%	2103	1850
	8	110	540	391%	1490	1255%	175.9%	2119	1820
27		115	560	387%	1548	1246%	176.4%	2202	1870
	9	120	580	383%	1589	1224%	174.0%	2260	1780
28		123	590	380%	1618	1215%	174.2%	2301	1770
29	10	130	620	377%	1688	1197%	172.3%	2400	1740
30		137	650	374%	1758	1183%	170.5%	2500	1720
	11	140	660	371%	1787	1176%	170.8%	2541	1710
31		146	690	304%	1839	1160%	166.5%	2615	1690
	12	150	700	367%	1886	1157%	169.4%	2682	1680
32		155	730	371%	1920	1139%	163.0%	2730	1660
	13	160	750	369%	1978	1136%	163.7%	2813	1650
33		164	770	370%	2001	1120%	161.6%	2845	1630
	14	170	800	371%	2070	1118%	158.8%	2944	1630
34		172	810	371%	2082	1110%	157.0%	2960	1620
35	15	180	850	372%	2163	1102%	154.5%	3076	1609
36	16	190	900	374%	2255	1087%	150.6%	3207	1588
37	17	200	950	375%	2347	1074%	147.1%	3338	1569
38	18	210	1000	376%	2439	1061%	143.9%	3469	1552
39	19	220	1050	377%	2532	1051%	141.1%	3600	1536
40	20	230	1100	378%	2624	1041%	138.5%	3732	1523
41	21	250	1150	360%	2716	986%	136.2%	3863	1445
42	22	270	1200	344%	2808	973%	134.0%	3994	1377
	23	310	1300	319%	2903	836%	123.3%	4128	1232
	24	355	1400	294%	3015	749%	115.4%	4288	1094
	25	400	1500	253%	3128	682%	108.5%	4448	1012
	26	455	1600	260%	3240	628%	102.5%	4608	936
	27	490	1700	247%	3353	584%	97.2%	4768	873
	28	550	1800	227%	3465	530%	92.5%	4928	796
	29	650	1900	192%	3578	450%	88.3%	5088	683
	30	800	2000	150%	3690	361%	84.5%	5248	556

BASE PAY

- A. Prior to July, 1946
- B. From July, 1946 to December, 1946
- C. \$1,200 Base Pay
- D. From Jan., 1947 to March, 1947
- E. From Apr., 1947 to June, 1947
- F. From Jul., 1947 to Dec., 1947
- From Jan., 1948 to May, 1948
- From June, 1948 up to the present

185.1%	1904	1947%	305%	42.20%	24	2150	2212%	357%	60.27%
181.8%	2004	1904%	301%	42.23%	(25	(2200	(2100%	(340%	(56.14%
179.1%	2103	1865%	297%	42.19%	(26	(2300	(2200%	(360%	(63.24%
175.9%	2119	1826%	292%	42.21%	(27	2400	2143%	353%	62.24%
176.4%	2202	1815%	293%	42.25%	(28	(2500	(2173%	(363%	(67.79%
174.0%	2260	1783%	290%	42.27%	(29	(2600	(2264%	(381%	(74.50%
174.2%	2301	1771%	290%	42.21%	(30	2700	2248%	382%	74.42%
172.3%	2400	1746%	287%	42.18%	(31	2800	2233%	383%	76.21%
170.5%	2500	1725%	285%	42.21%	(32	(2900	(2258%	(392%	(79.23%
170.8%	2541	1715%	285%	42.18%	(33	(3000	(2339%	(408%	(85.41%
166.5%	2615	1691%	279%	42.20%	(34	3100	2285%	400%	83.65%
169.4%	2682	1688%	283%	42.22%	(35	(3200	(2236%	(392%	(82.03%
163.0%	2730	1661%	274%	42.19%	(36	(3300	(2390%	(408%	(87.71%
163.7%	2813	1658%	275%	42.21%	(37	3400	2329%	415%	90.26%
162.6%	2845	1635%	269%	42.18%	(38	(3500	(2297%	(407%	(90.32%
158.8%	2944	1632%	268%	42.22%	(39	(3600	(2366%	(422%	(95.76%
157.0%	2960	1620%	265%	42.17%	(40	3700	2357%	429%	96.18%
154.5%	3076	1609%	262%	42.21%	(41	3800	2352%	421%	97.92%
150.6%	3207	1588%	256%	42.22%	(42	(3900	(2338%	(420%	(97.37%
147.1%	3338	1569%	251%	42.22%	(43	(4000	(2400%	(433%	(102.43%
143.9%	3469	1552%	247%	42.23%	(44	4100	2400%	432%	104.90%
141.1%	3600	1536%	243%	42.18%	(45	(4200	(2371%	(425%	(103.90%
138.5%	3732	1523%	239%	42.23%	(46	(4300	(2429%	(438%	(107.73%
136.2%	3863	1445%	236%	42.23%	(47	4400	2459%	443%	111.34%
134.0%	3994	1377%	233%	42.24%	(48	(4600	(2456%	(441%	(112.67%
123.3%	4128	1232%	218%	42.20%	(49	(4800	(2567%	(465%	(121.91%
115.4%	4288	1094%	203%	42.22%	(50	5000	2532%	456%	121.73%
108.5%	4448	1012%	197%	42.20%	(51	5200	2500%	447%	121.56%
102.5%	4608	936%	188%	42.22%	(52	(5400	(2471%	(440%	(121.40%
97.2%	4768	873%	180%	42.20%	(53	(5600	(2567%	(460%	(129.60%
92.5%	4928	796%	174%	42.22%	(54	5800	2537%	452%	129.07%
88.3%	5088	683%	168%	42.20%	(55	(6000	(2509%	(445%	(128.66%
84.5%	5248	556%	162%	42.22%	(56	6200	2596%	464%	136.28%
					(57	6400	2460%	457%	135.64%
					(58	(6600	(2344%	(450%	(135.04%
					(59	(6800	(2419%	(467%	(142.17%
					(60	7000	2158%	438%	141.13%
					(61	7200	1928%	414%	138.81%
					(62	(7400	(1750%	(393%	(136.57%
					(63	(7600	(1800%	(407%	(142.97%
					(64	7800	1653%	388%	140.74%
					(65	(8000	(1533%	(371%	(138.59%
					(66	(8400	(1614%	(394%	(150.52%
					(67	8800	1500%	389%	153.97%
					(68	(9200	(1315%	(384%	(157.13%
					(69	(9600	(1377%	(405%	(168.31%
					70	10000	1150%	400%	171.00

57%	60.57%	12.92%	2860	(2760%	(472%	(103.0%	(42.71%	30.00%
58%	(56.14%	(9.78%	(2990	(2890%	(498%	(112.2%	(49.20%	30.00%
59%	(63.24%	(14.77%	3120	2816%	489%	111.0%	48.36%	30.00%
60%	62.24%	14.12%	(3250	(2855%	(502%	(118.1%	(53.37%	30.00%
61%	(67.79%	(17.98%	(3380	(2973%	(526%	(126.8%	(59.51%	30.00%
62%	(74.50%	(22.70%	3510	2952%	527%	126.7%	59.40%	30.00%
63%	74.42%	22.62%	3640	2933%	528%	129.1%	51.06%	30.00%
64%	76.21%	23.89%	(3770	(2965%	(539%	(133.0%	(63.84%	30.00%
65%	(79.23%	(26.03%	(3900	(3071%	(551%	(141.0%	(69.49%	30.00%
66%	(85.41%	(30.38%	4030	3000%	550%	138.7%	67.92%	30.00%
67%	83.65%	29.17%	(4160	(2936%	(540%	(136.6%	(66.40%	30.00%
68%	(82.03%	(28.00%	(4290	(3031%	(560%	(144.0%	(71.60%	30.00%
69%	(87.71%	(32.00%	4420	3057%	570%	147.3%	73.95%	30.00%
70%	90.26%	33.81%	(4550	(3016%	(559%	(147.4%	(74.00%	30.00%
71%	(90.32%	(33.84%	(4680	(3105%	(578%	(154.5%	(78.97%	30.00%
72%	(95.76%	(37.67%	4810	3107%	587%	155.0%	79.38%	30.00%
73%	96.18%	37.96%	4940	3087%	577%	157.3%	80.95%	30.00%
74%	97.92%	39.19%	(5070	(3069%	(576%	(156.3%	(80.23%	30.00%
75%	(97.37%	(38.64%	(5200	(3150%	(593%	(162.9%	(84.86%	30.00%
76%	(102.43%	(42.20%	5330	3150%	592%	166.4%	87.35%	30.00%
77%	104.90%	44.11%	(5460	(3112%	(583%	(160.8%	(85.46%	30.00%
78%	(103.90%	(42.66%	(5590	(3188%	(599%	(170.0%	(89.88%	30.00%
79%	(107.73%	(46.06%	5720	3226%	606%	174.7%	93.24%	30.00%
80%	111.34%	48.65%	(5980	(3222%	(604%	(176.5%	(94.41%	30.00%
81%	(112.67%	(49.54%	(6240	(3367%	(634%	(188.5%	(102.86%	30.00%
82%	(121.91%	(56.05%	6500	3321%	622%	188.2%	102.68%	30.00%
83%	121.73%	55.91%	6760	3280%	612%	188.0%	102.52%	30.00%
84%	121.56%	55.78%	(7020	(3243%	(602%	(187.8%	(102.35%	30.00%
85%	(121.40%	(55.66%	(7280	(3367%	(628%	(198.5%	(109.86%	30.00%
86%	(129.60%	(61.43%	7540	3327%	618%	197.8%	109.44%	30.00%
87%	129.07%	61.11%	(7800	(3291%	(609%	(197.3%	(109.00%	30.00%
88%	(128.66%	(60.77%	(8060	(3404%	(633%	(207.2%	(115.97%	30.00%
89%	(136.28%	(66.13%	8320	3228%	623%	206.3%	115.38%	30.00%
90%	135.64%	65.67%	(8580	(3078%	(615%	(205.6%	(114.82%	30.00%
91%	(135.04%	(65.25%	(8840	(3174%	(637%	(214.8%	(121.33%	30.00%
92%	(142.17%	(70.26%	9100	2835%	600%	213.5%	120.45%	30.00%
93%	141.13%	69.57%	9360	2537%	569%	210.4%	118.28%	30.00%
94%	138.81%	68.14%	(9620	(2305%	(541%	(207.5%	(116.28%	30.00%
95%	(136.57%	(66.37%	(9880	(2370%	(559%	(215.9%	(122.12%	30.00%
96%	(142.97%	(70.86%	10140	2129%	534%	213.0%	120.05%	30.00%
97%	140.74%	69.27%	(10400	(2022%	(513%	(210.2%	(118.12%	30.00%
98%	(138.59%	(67.79%	(10920	(2129%	(542%	(225.7%	(129.03%	30.00%
99%	(150.52%	(76.17%	11440	1980%	536%	230.2%	132.14%	30.00%
100%	153.97%	78.57%	(11960	(1740%	(529%	(234.3%	(135.06%	30.00%
	(157.13%	(80.82%	(12480	(1820%	(557%	(248.8%	(145.28%	30.00%
	(168.31%	(88.68%	13000	1525%	550%	252.3%	147.71%	30.00%
	171.00	90.55%						

(3818	(3718%	(664%	(171%	(90.5%	73.55%	33.50%
(3939	(3839%	(688%	(180%	(96.6%	71.26%	31.74%
4064	3698%	667%	175%	93.2%	69.33%	30.26%
(4193	(3712%	(676%	(181%	(97.9%	67.72%	29.02%
(4326	(3833%	(701%	(190%	(104.2%	66.38%	27.99%
4463	3781%	697%	188%	102.7%	65.30%	27.15%
4604	3737%	694%	190%	103.7%	64.43%	26.48%
(4750	(3762%	(705%	(194%	(106.1%	63.79%	25.99%
(4900	(3884%	(731%	(203%	(113.0%	63.33%	25.64%
5055	3788%	715%	199%	110.6%	63.06%	25.43%
(5215	(3707%	(702%	(197%	(108.6%	62.97%	25.36%
(5380	(3827%	(728%	(206%	(115.2%	63.03%	25.41%
5550	3864%	741%	211%	118.4%	63.24%	25.57%
(5725	(3821%	(730%	(211%	(118.9%	63.57%	25.82%
(5906	(3945%	(756%	(221%	(125.9%	64.06%	26.20%
6093	3962%	770%	223%	127.2%	64.68%	26.67%
6286	3955%	761%	227%	130.3%	65.42%	27.25%
(6485	(3953%	(765%	(228%	(130.9%	66.28%	27.91%
(6690	(4081%	(792%	(238%	(137.8%	67.25%	28.65%
6902	4109%	796%	245%	142.6%	68.34%	29.49%
(7120	(4088%	(790%	(244%	(141.8%	69.52%	30.40%
(7345	(4221%	(818%	(255%	(149.5%	70.81%	31.40%
7577	4305%	835%	264%	156.0%	72.20%	32.47%
(7817	(4243%	(820%	(261%	(154.1%	69.93%	30.72%
(8064	(4380%	(849%	(273%	(162.2%	68.00%	29.23%
8319	4278%	824%	269%	159.4%	66.38%	27.98%
8582	4191%	803%	266%	157.1%	65.04%	26.98%
(8853	(4116%	(785%	(263%	(155.2%	63.94%	26.11%
(9133	(4249%	(813%	(274%	(163.3%	63.09%	25.45%
9422	4183%	797%	272%	161.7%	62.45%	24.96%
(9720	(4126%	(784%	(270%	(160.5%	62.00%	24.62%
(10027	(4260%	(812%	(282%	(168.7%	61.73%	24.40%
10344	4038%	799%	281%	167.8%	61.63%	24.33%
(10671	(3852%	(789%	(280%	(167.4%	61.68%	24.37%
(11008	(3977%	(817%	(292%	(175.6%	61.88%	24.52%
11355	3563%	774%	291%	175.1%	62.23%	24.79%
11715	3200%	737%	289%	173.2%	62.71%	25.16%
(12085	(2921%	(706%	(286%	(171.7%	63.31%	25.62%
(12467	(3017%	(731%	(299%	(180.3%	64.04%	26.18%
12861	2727%	704%	297%	179.1%	64.89%	26.83%
(13268	(2608%	(681%	(296%	(178.3%	65.85%	27.58%
(13688	(2693%	(705%	(308%	(187.1%	62.95%	25.35%
14121	2467%	685%	308%	186.5%	60.47%	23.44%
(14568	(2141%	(667%	(307%	(186.3%	58.35%	21.81%
(15029	(2212%	(691%	(320%	(195.4%	56.55%	20.42%
15504	1838%	675%	320%	195.4%	55.04%	19.26%



II

15 October 1948

Cabinet Order No. 323

Cabinet Order concerning Special Work Allowances to be granted to Government Workers.

In accordance with the provision of Article 20 of the Law Administering the New Pay (Law No. 46, 1948), the Cabinet hereby establishes the Cabinet Order concerning Special Work Allowances to be granted Government Workers.

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Chapter XIII. Special Work Allowance to the Workers in the
Government Offices Service in Remote Areas

(Special Work Allowance to the Workers in the Government Offices Service
in Remote Areas)

Article 94. The Special Work Allowance to the Workers in the Government
Offices Service in Remote Areas shall be granted to the workers
assigned to their service of government offices located in the area
of isolated islands or other remote districts where the transportation
convenience can scarcely be afforded (hereinafter referred to as "remote
areas".)

2. The remote areas as provided for in the preceding paragraph
shall be designated by the Minister of Finance.

Article 95. The amount of the allowance mentioned in the preceding Article
shall be determined by the Minister of Finance within the limit of
750 yen per month service.

Allowance Bureau
Ministry of Finance

July 26, 1948

Plan for How Much and How to Pay as Cold and Snowy Area Allowance

Amount of Money

How much to pay as cold and snowy area allowance shall be determined on the basis of differential between total actual costs of living which are being experienced in the cold or snowy area and warm one, due to necessary implementation and adjustment being applied.

The said actual cost of living shall be based on C.P.S., (Consumers' Price Survey).

The fuel coal allowance for governmental employees serving in the governmental offices in Hokkaido shall be considered separately.

1. Within the period from April, 1947, up to March, 1948, the total average of living expense per annum per family (one house-holder and four dependents) per one city of seven cities situated in the so-called cold and snowy area and that of seven cities situated in the warm area is as follows:

¥ 56,858	warm area
¥ 58,248	cold area

From the above it is found that actual cost of living in the cold and snowy area is higher than in the warm area by ¥ 1,389 on an average.

2. On the basis of this figure ¥ 1,389, implementation and adjustment as follow shall be applied.
 - a. Upward trend rate of living expense for future one year of seven cities situated in the cold area as indicated in C.P.S. and that of general commodities due to major revision of official prices which were enforced in June last are estimated at to be 81% which is obtained by employment of mathematical method of moving average and least square.
 - b. The figure ¥ 1,389 being for a family consisting of five members, the conversion rate for a family of 2.5 members, a mean-sized family of government employee, are 0.6125.
 - c. The amount as revised by the above-mentioned shall be ¥ 1,540.
 $¥ 1,389 \times 1.81 \times 0.6125 = ¥ 1,540$
The figure ¥ 1,540 are to be increased up to ¥ 1,894 when income tax for a family of average 2.5 members is included.

3. The last mentioned is considered to be a proper amount of cold and snowy area allowance for this year and further it is to be noted that this figure is deemed fit for middle zone (third grade) when and if the cold and snowy area shall be graduated into five grades upon scientific scrutiny by means of three combined factors namely, mean air temperature, monthly mean snow precipitation of deepest snow and storm days.

The figures, therefore, for the fifth, fourth, second and first grade zone shall be approximately five thirds, four third, two thirds and one third respectively as shown in the annex when arranged according to family members for each grade.

How to Pay

This allowance shall be paid at one time instead of partial installment.

Allowance Bureau
Ministry of Finance

October 18, 1948

Plan for Coal Purchase Allowance for Government Employees serving in
the Government Offices located within Hokkaido

1. In view of increased living cost due to major boost of coal official price effective in June last, coal purchase allowance as mentioned below shall be paid to government employees in the service of government offices located within the area of Hokkaido as was the case in last year.

Government employees who are householder ¥ 5,800
Government employees who are non-householder ¥ 1,900

- note: 1. In the 1947 fiscal year the following coal allowance that was then deemed necessary to purchase heating coal for family use up to the rationed amount (2.2 ton) was paid with the consent of the Diet.

Government employees who are householder ¥ 3,000
Government employees who are non-householder 1,000

2. The increase rate of this year's heating coal official price for domestic use as compared to last year is 1,8386.

Consumer's Price per ton

	1947 fiscal year		1948 fiscal year
4 grade coal	¥ 1,407 (including ¥ 60 of various charges)		¥ 2,807 (including ¥ 214 of various charges)
5 grade coal	¥ 1,342 (")		¥ 2,641 (")
6 grade coal	¥ 1,278 (")		¥ 2,475 (")
7 grade coal	¥ 1,204 (")		¥ 2,283 (")
8 grade coal	¥ 1,094 (")		¥ 2,089 (")
Average	¥ 1,265		¥ 2,459

$$¥ 2,459 \div ¥ 1,265 = 1.9439$$

3. Under a current coal ration plan of the Coal Board each household in Hokkaido shall be distributed coal of 2.2 ton, exactly the same amount as that for last year.

4. Under such circumstance, it is deemed necessary and proper to pay a sum of ¥ 5,842 (¥ 3,000 x 1.9437) as a coal purchase allowance for the current fiscal year.
5. The above figure ¥ 5,842 is deemed fitting to those who have independent household and for those who are non-householders about a third of ¥ 5,842 is considered to be appropriate.
6. Inasmuch as the number of government employees serving at present in the government offices in Hokkaido is approximately 104,322, with householders numbering 45,661 and the rest being non-householders, the expense needed for putting into effect the proposed plan is estimated at ¥ 376,289,700.

15 October 1948

Cabinet Order No. 323

Cabinet Order concerning Special Work Allowances to be granted to Government Workers.

In accordance with the provision of Article 20 of the Law Administering the New Pay (Law No. 46, 1948), the Cabinet hereby establishes the Cabinet Order concerning Special Work Allowances to be granted Government Workers.

* * * * *

Article 54. Top Mountain Service Allowance shall be granted to a communication worker when he serves in one of the super-short wave radio relay stations mentioned as follows:

1. Futago Super-short wave Radio Relay Station
2. Nasu "
3. Hachijo "
4. Yokote "
5. Megami "
6. Ryozen "
7. Tabashine "
8. Nii-yama "
9. Oritsume "
10. Kamabuse "
11. Sasa-yama "
12. Moiwa "
13. Kunimi "
14. Daisen "
15. Awo-yama "
16. Rokko "
17. Tsune-yama "
18. Shiwa "
19. Sohu "
20. Ryuoka "
21. Ohneji "
22. Oidake "
23. Yuno-zuru "
24. Kureoka "
25. Itsuhara "
26. Nokita "
27. Haigamine "
28. Kazashi "

Article 55. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of 40 yen.

* * * * *



III

Issuing Regulation of Pay under the Law No. 167 (Law concerning Compensations granted to Public Servant under the Labor Standard Law and the other Laws) - Allowance Bureau Instruction No. 1,327 dated 27 December, 1947)

Chapter I. Overtime Service Allowance

Amended on 20 February, 1948 - Allowance Bureau Instruction No. 155
 " 20 March, 1948 - AB Instruction No. 273
 " 10 June, 1948 - AB Instruction No. 467
 " 6 July, 1948 - AB Instruction No. 520
 " 30 July, 1948 - AB Instruction No. 553
 " 7 August 1948 - AB Instruction No. 575

(Coverage)

Article 1. Overtime Service Allowance shall be granted to government service officials, those treated as such, temporary employees who are provided for in the Cabinet Order No. 56, 1948, junior clerks, auxiliary workers and craft workers (hereinafter referred to as "government workers"). Provided, however, those prescribed in the following shall not be granted the Overtime Service Allowance unless specifically recognized by the Minister of Finance.

- (1) those who are engaged in forestry business such as farming of land, cultivation of plants, picking of fruits and lumbering,
- (2) those who are engaged in live-stock raising, sericulture and fishery such as raising of live-stock, catching of aquatic products and sericultural work,
- (3) those who are in the supervisory or superintending positions or those who are handling the secret matters,
- (4) those who are engaged in the custodial or intermittent work, and specifically authorized by the administrative government.

(Kinds of Overtime Service Allowance)

Article 2. Overtime Service Allowance shall be classified into (1) Overtime Allowance, (2) Midnight Service Allowance, (3) Holiday-Duty Allowance and (4) Night-Duty Allowance.

Issuing Regulation of Pay under the Law No. 167 (Law concerning Compensations granted to Public Servant under the Labor Standard Law and the other Laws) - Allowance Bureau Instruction No. 1,327 dated 27 December, 1947)

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- (4) those who are engaged in the custodial or intermittent work, and specifically authorized by the administrative government.

(Kinds of Overtime Service Allowance)

Article 2. Overtime Service Allowance shall be classified into (1) Overtime Allowance, (2) Midnight Service Allowance, (3) Holiday-Duty Allowance and (4) Night-Duty Allowance.

(Overtime Allowance)

Article 3. Overtime Allowance shall be granted to government workers, according to the hours actually worked, in case they engage in any one of the following services by order of the head of the respective offices under which they serve.

- (1) Service exceeding the established regular working hours,
- (2) Service on holiday,
- (3) Service on not-on-duty day (in case of alternative system).

Article 4. The amount of overtime allowance prescribed in the preceding article shall be the sum obtained multiplying 125% of per hour rate (in case of (1) of the preceding article 100% of per hour rate as to the parts not exceeding 8 hours per day, though exceeding the established regular working hours) by the overtime working hours prescribed in the preceding article.

2. Per hour rate referred to in the preceding paragraph shall be obtained dividing total sum of the following 4 kinds of monthly pays by monthly average working hours.

- (1) monthly base pay,
- (2) as to those who are receiving area allowance, the amount obtained multiplying monthly base pay by issuing rate of area allowance established for the area under which their offices locate,
- (3) monthly amount of secluded area allowance if they are receiving it,
- (4) monthly amount of special service allowance established by the Cabinet Order under the provision of Law administering the New Pay (Law No. 46, 1948) Article 20, Paragraph 2 and which is specifically designated by the Minister of Finance.

3. Monthly average working hours referred to in the preceding paragraph shall be one month average of working hours throughout one year deducting the established regular recess and resting hours from the established regular working hours.

(Midnight Service Allowance)

Article 5. In case government workers carry out their duties, by order of the head of respective offices under which they serve, between 10:00 p.m. and 5:00 a.m., they shall be paid for the hours served the midnight service allowance.

2. The amount of midnight service allowance prescribed in the preceding paragraph shall be the sum obtained multiplying 25% (12.5% as to the rest hours) of the per hour rate prescribed in Article 4, Paragraph 2 by the number of service hours prescribed in the preceding paragraph.
3. When government workers carry out the services prescribed in the respective items of Article 3 between 10:00 p.m. and 5:00 a.m., by order of the head of respective offices under which they serve, they shall be granted midnight service allowance in addition to the overtime allowance.

(Holiday-Duty Allowance)

Article 6. In case government workers serve on holiday in the business of preservation of offices, establishments, fixtures and documents, liaison with the other offices, and guarding of offices by order of the head of the respective offices, they shall be granted holiday-duty allowance though they do not carry out his duty properly assigned to him.

2. The amount of holiday-duty allowance shall be the following sum per once.
 - (1) less than 135 yen for a government worker whose office is located in special area,
 - (2) less than 124 yen for a government worker whose office is located in A area,
 - (3) less than 114 yen for a government worker whose office is located in B area,
 - (4) less than 104 yen for a government worker whose office is located in C area.
3. Allocation of areas in the preceding paragraph shall be same as the one regulated in the issuing regulations of temporary area allowance.

(Night-Duty Allowance)

Article 7. In case government workers engage in the business of preservation of office, establishments, fixtures and documents, liaison with the other offices, and custodial service in the offices, lodging in the offices they serve, they shall be granted night-duty allowance according to the number of night-duty service.

2. The amount of night-duty allowance prescribed in the preceding paragraph shall be the following sum per once.
 - (1) less than 100 yen as to government worker whose office is located in special area,

- (2) less than 93 yen as to government worker whose office is located in A area,
 - (3) less than 85 yen as to government worker whose office is located in B area,
 - (4) less than 78 yen as to government worker whose office is located in C area.
3. The regulations of the preceding article, Paragraph 3 shall be applied correspondingly the same as to the allocation of areas prescribed in each item of the preceding paragraph.

(Exceptional case for workers who are employed under Special Condition)

Article 7-2. As to government workers engaging in the specific duties, whose overtime service allowance shall not be treated samely as in the preceding articles, their overtime service allowance may be determined otherwise considering the nature of their duties.

(Holiday)

Article 8. Holidays referred to in Article 3, Item 2 and in Article 6, Paragraph 1 shall mean, as for government workers who serve under the service hours prescribed in Cabinet Order No. 6 of 1922, Paragraph 1, 1) Sunday, 2) holidays regulated in the Cabinet Decree No. 2 of 373, 3) festival day regulated in the Law concerning festival day of Nations (Law No. 178, 1948) Article 2, and as for the other government workers it shall mean the days designated by the ministers concerned under the provision of Labor Standard Law, Article 35.

(Treatment of Workers who are in the Traveling)

Article 9. Government workers who are in the traveling on official duty shall not be granted overtime allowance and midnight service allowance. Provided, however, if they are ordered previously by the head of the respective offices to serve in the works prescribed in Items (1) and (2) of Article 3, or works prescribed in Article 5, Paragraph 1, they may be granted these allowances.

(Calculation of Fraction)

Article 10. If there is any fraction less than one hour in the closing calculation of overtime service hours prescribed in Article 3 or service hours prescribed in Article 5, Paragraph 1, fraction more than 30 minutes shall be treated as one hour, and fraction less than 30 minutes shall be cut off.

2. Fractions less than one sen of overtime and midnight service allowance shall be treated as one sen.

(Issuing Procedure)

Article 11. The head of the respective offices are requested to make book of ordering overtime and book of arranging overtime allowance, to fill up necessary matters and keep them.

(Issuing Date)

Article 12. Overtime Service Allowance shall be granted within 5 days counting from the established pay day of the following month that is regulated in the Ministerial Ordinance concerning Exceptional Case to the established date to issue Salary of government service official (Ministry of Finance Ordinance No. 75, 1948), Paragraph 1. However, when government worker is paid his salary twice a month under the provisions of the Law administering the New Pay (Law No. 46, 1948), proviso of Article 17, he shall be granted it within 5 days counting from the established pay day of the following pay day.

11-1-48

Method of Computing Amount of Pay for an Overtime Hour

First, add up the following items:

- (1) Monthly salary
- (2) Area allowance
- (3) Remote Area Allowance and
- (4) Monthly sum of special service allowances specified by the Finance Minister, (e.g., Contagion Prevention Service Allowance). This sum is taken into count only for the overtime in the same specified service, so if one works overtime in the normal service other than the specified, this sum shall not be added.

N.B. Family Allowance and Area Allowance accompanying the Family Allowance shall not be added.

Second, divide the above total sum by the number of average monthly working hours of the employee.

If average monthly working hours = official workings hours - (Official rest hours / sleeping hours)

Examples:

(1) In case of office working

1. Total of working days (in 1948 calendar year)

<u>Period</u>	<u>Total Days</u>	<u>Sundays</u>	<u>Holidays</u>	<u>Working Days</u>	<u>Breakdown</u>
Nov. 1 - March 31	152 days	21 days	11 days	120 days	Week days: 101 Saturdays: 19
April 1 Oct. 31	214 days	31 days	3 days	180 days	Week days: 150 Saturdays: 30

(2) Total of working hours in a day:

	<u>Official working hrs.</u>	<u>Rest hrs.</u>	<u>Real working hours</u>
Nov. 1 - March 31, Weekdays	7	- 1	= 6
Saturdays	3	- 0	= 3
Apr. 1 - Oct. 31, Weekdays	8	- 1	= 7
Saturdays	4	- 0	= 4

(3) Total of working hours in a year:

Nov. 1 - Mar. 31 Weekdays 6 X 101 = 606 Hours
Saturdays 3 X 19 = 57 "

Apr. 1 - Oct. 31 Weekdays 7 X 150 = 1,050 "
Saturdays 4 X 30 = 120 "

TOTAL 1,833 Hours

Average Monthly working Hours:

$$\frac{1,833}{12} = 152.72 \text{ hours}$$

N.B. Rest Period is assumed to be 1 hour.

Therefore, the overtime pay for one hour is the total of salary and allowances mentioned above which is divided by 152.75

(4) Two-shift service.

Holidays, in case of shift service, are differently provided by various agencies. Here is an example, where no holidays other than weekly holidays are given.

1948 Calendar year.

1. Working days in a year

Total days (365) - Weekly Holidays (52) X 1/2 = Working days 157 days

2. Working hours in a day.

(Rest period and sleeping hours are assumed to amount to six hours)
24 hours - 6 hours = 18 hours.

3. Working hours in a year.

18 hours X 157 = 2,826 hours.

4. Average monthly working hours.

2,826 hours X 1/12 = 235.5 hours.

Therefore, the overtime pay for an hour is the above-mentioned total of monthly revenues divided by 235.5.

Cabinet Ordinance No. 6, 1922 (Ordinance concerning Work Hour Schedule and Vacation for the Government Offices)

The work hour schedule except on holidays and vacation granted for the government offices workers for each year shall be established as in the following:

<u>Period</u>	<u>Work hour</u>
April 1 to July 20	8:00 to 16:00 (8:00 to 12:00 for Saturday)
July 21 to August 31	8:00 to 12:00
September 1 to October 31	8:00 to 16:00 (8:00 to 12:00 for Saturday)
November 1 to March 31	9:00 to 16:00 (9:00 to 12:00 for Saturday)

The competent Minister shall be authorized with the approval of Prime Minister to alter, interchange or prolong any case of the work hour schedules as laid down in the preceding paragraph, if he deems it necessary to do so in view of the variety of working places or the very nature involved of working circumstances.

All government workers shall be requested to work extra hours besides for the work hour schedules, if full performance of their duties assigned are urgently required.

Chiefs of the respective Ministries and government agencies are authorized to have the workers attend to their office behind the established schedule or leave it earlier because they need medical treatment and other particular reasons for so doing.

Chiefs of the respective Ministries and government agencies are authorized to grant all workers under them a vacation of no more than 20 days during the period of from July 21 to August 31 of every year, provided that the functioning of business affairs is not disturbed by so doing. If the vacation has failed to be granted within the course of the said period due to business requirements, it is not prevented from being given in the other period.

The competent Minister may be allowed to establish in another scheme work hour schedules and vacation available of workers engaged in the field operation.

30 August, 1948

Computation of Monthly and Daily Average Actual Work Hours for a year (under the work hour schedule for Government offices established in the Cabinet Ordinance No. 6, 1922, Paragraph 1)

(1) Total days on duty in a year (The year 1948 is referred.)

Period	Total days involved	Sunday	Holiday & National Festival	Total days actually worked	Detail
Jan. 1 - Mar. 31 -) Nov. 1 - Dec. 31 -)	152	21	11	120	Weekdays except Saturday - 101
Apr. 1 - Oct. 31 -	214	31	3	180	Weekdays except Saturday - 150 Saturday - 30

(2) Hours actually worked by the day

Period		Specified hours of work		Recess	
Nov. 1 - Mar. 31	Weekdays:	7	-	1	= 6 hrs.
	Saturday	3	-	0	= 3
Apr. 1 - Oct. 31	Weekdays:	8	-	1	= 7
	Saturday:	4	-	0	= 4

(3) Total hours actually worked in a year

Period		
Nov. 1 - Mar. 31	Weekdays:	6 x 101 = 606 hrs.
	Saturday:	3 x 19 = 57
Apr. 1 - Oct. 31	Weekdays:	7 x 150 = 1,050
	Saturday:	4 x 30 = 120
Total		1,833 hrs.

(4) Average monthly figure of hours actually worked in a year

$$\frac{1,833 \text{ hrs}}{12} = 152.75 \text{ hrs.}$$

(5) Average daily figure of hours actually worked

$$152.75 \text{ hrs.} \times \frac{12}{300} = 6.1 \text{ hrs.}$$

Law Concerning the National Festival (Law No. 178, 1948)

(Translated in the Allowance Bureau)

Article 1.

The Japanese people pursuing freedom and peace on earth, hereby designate the days on which all men and women of Japan are put together to celebrate, thank, and commemorate the given objectives in hoping for the realization of much better society and much comfortable daily lives enjoyed in a beautiful traditional manner, and call them the "National Festivals."

Article 2.

The "national festivals" shall be decided on the following days in every year.

New Year's Day (January 1)	To celebrate the beginning of the year.
Adult Day (January 15)	To celebrate and encourage youngmen who are conscious of their being adult and determined to live a life of hardship to come with his independent power.
Vernal Equinox (Day of vernal equinox)	To love nature and creatures.
Emperor's Birthday (April 29)	To celebrate the Emperor's birthday.
Commemoration Day of the Constitution	(May 3) To commemorate the enforcement of the Constitution of Japan and look forward to the development of nation.
Children's Day (May 5)	To respect personality of children, promote their happiness and at the same time to give thanks to mothers.
Autumnal Equinox (Day of autumnal equinox)	To commemorate ancestors and recall the dead.
Cultural Day (November 3)	To love freedom and peace, and look forward to cultural promotion of the nation.
Thanks to Labor Day (November 23)	To set much store by labor and enjoy production giving thanks to each other.

Article 3.

"National festivals" shall be holidays.

Supplementary Provision

1. The present Law shall be effectuated on and after the day of its promulgation.
2. The Imperial Ordinance No. 25, 1937 shall be abolished.



IV

I hereby promulgate the Cabinet Order concerning Special Work Allowances to be granted to Government Workers.

Signed: HIROHITO, Seal of the Emperor

This fifteenth day of the tenth month

of the twenty-third year of Showa

(15 October 1948)

Cabinet Order No. 323

Cabinet Order concerning Special Work Allowances to be granted to Government Workers.

In accordance with the provision of Article 20 of the Law Administering the New Pay (Law No. 46, 1948), the Cabinet hereby established the Cabinet Order concerning Special Work Allowances to be granted Government Workers.

Contents

Chapter I.	General Provisions
Chapter II.	Special Work Allowances to the Workers in the Railway Service
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Chapter V.	Special Work Allowances to the Workers in the Monopoly Service
Chapter VI.	Special Work Allowances to the Workers in the Printing Service
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Chapter VIII.	Special Work Allowances to the Workers in the Prison Service
Chapter IX.	Special Work Allowances to the Workers in the Police Service
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EXHIBIT IV.

- Chapter XI. Special Work Allowances to the Workers in the Government School
- Chapter XII. Special Work Allowances to the Workers in the Public Schools.
- Chapter XIII. Special Work Allowance to the Workers serving in the Government Offices Service in Remote Areas
- Chapter XIV. Special Work Allowance to the Workers in the Anti-epidemic Service
- Chapter XV. Miscellaneous Provisions

Supplementary Provisions:

Chapter I. General Provisions

(Object of this Cabinet Order)

Article 1. The Special Work Allowances to be granted to the government Workers prescribed in the law administering the New Pay (hereinafter referred to as "a worker" or "workers") shall, for the time being, be regulated as provided for in this Cabinet Order.

(Classification of the Special Work Allowances)

Article 2. The Special Work Allowances shall be enumerated as follows:

1. Special Work Allowances to the Railway Workers in the Railway Service;
2. Special Work Allowances to the Workers in the Communications Service;
3. Special Work Allowances to the Workers in the Mint Service;
4. Special Work Allowances to the Workers in the Monopoly Service;
5. Special Work Allowances to the Workers in the Printing Service;
6. Special Work Allowances to the Workers in the Maritime Safety Service;
7. Special Work Allowance to the Workers in the Prison Service;
8. Special Work Allowances to the Workers in the Police Service;
9. Special Work Allowances to the Workers in the Taxation Training Institute;
10. Special Work Allowances to the Workers in the Government Schools;
11. Special Work Allowances to the Workers in the Public Schools;
12. Special Work Allowances to the Workers serving in the Government Offices Service in Remote Areas;
13. Special Work Allowances to the Workers in the Anti-epidemic Service

Chapter II. Special Work Allowances to the Workers
in the Railway Service

(Kind)

Article 3. The Special Work Allowances to the Workers in the Railway Service (who are in the regular service under the jurisdiction of the Ministry of Transportation and have their salaries expended by the Government Railway Enterprise Special Account) shall be enumerated as follows:

1. Inside Tunnel Operation Allowance;
2. Tunneling Operation Allowance;
3. Locomotive Engineer Tunnel Allowance;
4. Compressed Air Operation Allowance;
5. Diving Allowance;
6. High Tension Line Wires Operation Allowance;
7. Allied Forces Ammunition Depot Allowance;
8. Railway Hospital Epidemic Section Service Allowance;
9. Midnight Heavy Work Allowance;
10. Allied Forces Coach Cleaning Allowance;
11. Ticket Selling Allowance;
12. Patient-Call Allowance;
13. Instruction Allowance;
14. Shime Colliery Special Allowance;
15. Railway Workshop and Other Field Workers Special Allowance;
16. Anti-Calamity Service Allowance.

(Inside Tunnel Operation Allowance)

Article 4. Inside Tunnel Operation Allowance shall be granted to railway workers at any time when they come to perform the works enumerated as follows:

1. Repair and maintenance work to be done inside the Kwannon and Shimizu tunnels at a distance of 200 meters or longer from entrance and other works of a similar nature.
2. Repair and maintenance work to be done inside tunnels at a distance of 200 meters or longer from entrance and other works of a similar nature, on any of the days on which locomotives are conducted through them.

Article 5. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit established as follows:

1. 3 yen per hour for the work in the item 1 of the preceding Article.
2. In case of the work under the item 2 of the preceding Article the allowance per hourly work shall be the amount established as follows:

4.30 yen for Class A tunnels

3.60 yen for Class B tunnels
 2.90 yen for Class C tunnels
 1.40 yen for Class D tunnels

2 The specification of individual tunnels falling under the four categories mentioned in the preceding paragraph shall be made by the Minister of Finance.

(Tunneling Operation Allowance)

Article 6. Tunneling Operation Allowance shall be granted to a railway worker who has performed tunneling operations inside a tunnel at a distance of 200 meters or longer from entrance, its payment starting at the initiation of the work and ending when the work of arching and bricklaying is completely finished.

2. In such instances as specifically approved by the Minister of Finance, the distance from entrance inside a tunnel where tunneling operations are to be performed as stated in the preceding paragraph may be shortened.

Article 7. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of 30 yen per day work.

(Locomotive Engineer Tunnel Allowance)

Article 8. Locomotive Engineer Tunnel Allowance shall be granted to a railway worker assigned as a locomotive engine driver, apprentice locomotive engine driver, boilerman or an apprentice boilerman or in a position to guide locomotive engineers, when he makes a train operation through the tunnels which are designated by the Minister of Finance.

Article 9. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of 6 yen per one passage through tunnel.

(Compressed Air Operation Allowance)

Article 10. Compressed Air Operation Allowance shall be granted to a railway worker who has been engaged in the works in compressed air.

Article 11. The amount of the allowance mentioned in the preceding Article shall be computed by multiplying 60 yen, by the ratio of the number of hours actually worked to the standard unit of work hours concerned, according to the following classification:

Air Pressure		Standard Work Hours	
Up to	20 pounds	7	hours
"	26 "	6	"
"	30 "	5	"
"	33 "	4	"
"	36 "	3	"
"	40 "	2	"

Air Pressure		Standard Work Hours
Up to 42 pounds		1.5 hours
" 46 "		1 "
" 48 "		50 minutes
" 50 "		40 "

Article 12. Inside Tunnel Operation Allowance as well as Tunneling Operation Allowance shall not be made available to the hours worked for the operation in compressed air.

(Diving Allowance)

Article 13. Diving Allowance shall be granted to a railway worker who is engaged in diving operation.

Article 14. The provision of Article 11 shall be applicable hereto in regard to the rate of Diving Allowance in this case "60 yen" and "air pressure" prescribed therein shall read "90 yen" and "hydraulic pressure", respectively.

(High-Tension Line Wires Operating Allowance)

Article 15. Allowance for Operations on High-tension Line Wires operation allowance shall be granted to a railway worker who has been engaged in the works, the coverage of which is determined by the Minister of Finance, around high-tension line wires on an electric pole or iron beam, in a tunnel or snow-cover, or under an over-bridge.

2. The "high-tension line wires" mentioned in the preceding paragraph shall mean those overhead electric wires where an electric pressure of 1,000 V or more (D.C.) (or 600 V or more D.C.) (in case the Minister of Finance is specifically to provide for) or an electric 500 V or more (A.C.) runs.

Article 16. The amount of the allowance mentioned in the preceding Article shall be 15 yen.

(Allied Forces Ammunition Depot Work Allowance)

Article 17. Allied Forces Ammunition Depot Work Allowance shall be granted to a railway worker when he is engaged in the shunting of freight cars or the work of other kinds on the Ikego Industrial Line which runs between Zushi Station and the Allied Forces Ammunition Depot.

Article 18. The amount of the allowance mentioned in the preceding Article shall be 3 yen per hour work.

(Railway Hospital Epidemic Section Service Allowance)

Article 19. Epidemic Section of Railway Hospital Service Allowance shall be granted to a railway worker assigned to epidemic isolation section of a railway hospital as a nurse or handy man, when he therein cares for epidemic patients or epidemic suspects or to clear off filthy articles suffering from epidemic germs.

Article 20. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of 6 yen per day work.

(Midnight Heavy Work Allowance)

Article 21. Midnight Heavy Work Allowance shall be granted to a railway worker who is assigned to the post of a mechanical signal repairer, electric signal repairer, assistant electric signal repairer, and mechanic (only those belonging to the Mechanical Signal Office or Electric Light and Power Office) or linemen engaged in various kinds of work, when he is engaged during the hours between the last and first tramcars, in works of heavy labor which it is deemed difficult to perform during the daytime, in the electric car sections where traffics are extremely frequent.

2. The coverage of the works of heavy labor and electric car sections provided for in the preceding paragraph shall be specified by the Minister of Finance.

Article 22. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of 50 yen per a night worked.

(Allied Forces Coach Cleaning Allowance)

Article 23. Allied Forces Coach Cleaning Allowance shall be granted to a railway worker when he is engaged in the cleaning of coaches reserved for the Allied Forces as a car cleaner or car cleaner's caretaker.

Article 24. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of the total sum of the amount computed per car according to the following classification:

1. 15 yen for a coach cleaned (inclusive of a coach in which a toilet room is set);
2. 8 yen for an electric car cleaned (exclusive of a coach where a toilet room is set);
3. 100 yen for a tank car cleaned; 8 yen for a freight car cleaned (of the other kinds);
4. One half of every preceding amount for a coach or freight car a part of which is reserved for Allied Forces.

(Ticket Selling Allowance)

Article 25. Ticket Selling Allowance shall be granted to a railway worker, when he is assigned to the booking office of railway stations or of automobile business office of government railway to deal with cash handling for passenger tickets and tickets of other sort.

Article 26. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of the appropriation for all the workers involved in this service which may amount to 7/10,000 of a total sum handled (exclusive of a portion offered for consignment sales) of passenger fares, admission fees and travel taxes (hereinafter referred to as "passenger fares, etc.") dealt with in the previous fiscal year.

2. The total sum handled of passenger fares, etc. described in the preceding paragraph may be modified as is determined by the Minister of Finance at any time when the rates of passenger fares, etc. are revised.

(Patient Call Allowance)

Article 27. Patient Call Allowance shall be granted, to a railway worker assigned to railway hospitals, sanatoriums or clinics as a physician, assistant physician, midwife or a nurse, when he or she makes visit to care for a patient at his home.

Article 28. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of the amount computed per visit according to the following classification:

- | | |
|---------------------------------------|-----------------------|
| 1. Physician | 50 yen per one visit; |
| 2. Assistant physician
and midwife | 20 yen per one visit; |
| 3. Nurse | 10 yen per one visit; |

(Instruction Allowance)

Article 29. Instruction Allowance shall be granted to a railway worker, when he is assigned, outside of his regular duty, to give instruction at the railway training institute, training school for railway workshop technician, training schools for railway employees, railway hospital nurse training schools or other lecture classes held for railway workers.

Article 30. The amount of the allowance mentioned in the preceding Article shall be computed according to the following classification:

- | | |
|--|--------|
| 1. Advanced course of a railway training institute | 50 yen |
| 2. Other course of the railway training institute,
training school for railway workshop technician,
training school for railway employees, and
railway hospital nurse training school | 35 yen |
| 3. Other lecture classes held for railway workers | 25 yen |

(Special Allowance for Shime Colliery Workers)

Article 31. Shime Colliery Workers Special Allowance shall be granted to a railway worker in the Shime Colliery, when he is engaged in the mining and other underground works.

Article 32. The Allowance mentioned in the preceding Article shall consist of two kinds, namely, Mining Allowance and Underground Work Allowance.

Article 33. The Mining Allowance shall be paid to workers who are engaged in mining inside of mines.

2. The amount of the Allowance mentioned in the preceding paragraph shall be established by the Minister of Finance within the limit of the amount which is obtained by multiplying 115 yen by the ratio of an actual volume of coal mined to the standard volume of coal mined.
3. The standard volume of coal mined described in the preceding paragraph shall be determined by the Minister of Finance.

Article 34. The Underground Work Allowance shall be paid to workers who are engaged in other underground works than the mining inside the mines.

2. The amount of the Allowance mentioned in the preceding paragraph shall be established by the Minister of Finance within the limit of the amount which is obtained by multiplying 60 yen by the ratio of an actual underground work hours to the standard hours of underground work.
3. The standard hours of underground work mentioned in the preceding paragraph shall be determined by the Minister of Finance.

(Railway Workshop and other Field Workers Special Allowance)

Article 35. Special Allowance for Railway Workshop and other Field Workers shall be granted to railway workers, when they are engaged in the contract work at a railway workshop, printing workshop and lumber-mill under the supervision of the Railway Bureau or at a clothing workshop and lumber antiseptic workshop under the General Railway Board, as a workshop worker, assistant workshop worker, construction man, printing worker, or a book-binder.

Article 36. The "contract work" stated in the preceding article shall mean a kind of work which is assigned to workers by directing the number of work hours required to finish a piece of work (hereinafter referred to as the work unit.)

2. The "work unit" given in the preceding paragraph shall represent the calculation method that one work unit consists of a volume of work which a single worker is directed to do in ten hours.
3. Any work unit obtained by deducting the work unit actually required to finish a given work from the work unit as given in Paragraph 1 of this Article shall be remarked as "premium work unit".

Article 37. The amount of the Allowance mentioned in the Article 35 shall be computed by multiplying the sum amounting to 1/20 of a total sum of the monthly base pay and the area allowance by total premium work units produced for one month period.

2. The amount of the Allowance mentioned in the preceding Article to be paid for the contract work in which a group of two or more workers is coordinatively engaged shall be determined otherwise by the Minister of Finance.

Article 38. In case the contract work is carried out during the time from 18:00 to 5:30, the Minister of Finance may increase hourly the amount of the allowance mentioned for in the preceding Article within the limit of 1/1,000 of a total sum of the monthly base pay and the area allowance.

(Anti-Calamity Service Allowance)

Article 39. Anti-Calamity Service Allowance shall be granted to a railway worker, when he performs services in protecting establishments and facilities managed under the jurisdiction of the Government Railway Enterprise Special Account against calamities caused by fire, storm, floods, snowfalling and other emergency happenings, in accordance with the determination of the Minister of Finance.

Article 40. The amount of the Allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of 60 yen per day work.

Chapter III. Special Work Allowances to Workers in the Communication Service

(Kind)

Article 41. The Special Work Allowances to the Workers in the Communication Service (who are in the regular service under the jurisdiction of the Ministry of Communications) shall be enumerated in the following:

1. Dangerous Work Allowance;
2. Heavy Labor Allowance;
3. Cash Handling Allowance;
4. Instruction Allowance;
5. Postal Savings Lodgers and Others Handling Allowance;
6. Stamping Allowance;
7. Top Mountain Service Allowance;
8. Allied Forces Service Allowance;
9. Special Ability Allowance;
10. Savings Encouragement Allowance;
11. Emergency Calamity Reconstruction Allowance.

(Dangerous Work Allowance)

Article 42. Dangerous Work Allowance shall be granted to communication workers when they carry out such kinds of work enumerated in the following items, the assignment of which the Minister of Finance is to take charge of.

1. Work performed on electric poles by holding the body with ropes;
2. Construction and repairing work on hanging cables;
3. Construction and repairing work of the aerial poles;
4. Regulating and repairing of the high-pressured circuit of a transmitter;
5. Work done on the mast of a cable-ship;
6. Work of cutting submarine cable aboard a cable-ship;
7. Arranging of buoys in the submarine cable construction and repairing work;
8. Works of other kind which are deemed similarly dangerous to any of the aforesaid items;
9. Construction and repairing of submarine cables in the dangerous seas designated by the Allied Forces and other works of a similar nature.

Article 43. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of the amount established as follows:

1. 35 yen per day worked for everyone of the works prescribed in items 1 to 8 inclusive of the preceding Article;
2. 30 yen per hour worked for the work listed in Item 9 of the preceding Article.

(Heavy Labor Allowance)

Article 44. Heavy Labor Allowance shall be granted to communication workers assigned to the postal agencies, as designated by the Minister of Finance, when they are engaged in works specified in the following and designated by the same Minister:

1. Handling of mail bags and postal parcels and transportation of mail matter at the post office situated at a main junction station (the business of which is to assort mail matter according to the address), or at the post office located in each prefecture (the business of which is to collect mail matters from within the prefecture and distribute them to other prefectures.)
2. Handling of mail bags and postal parcels and transportation of mail matters at the railway post office, railway station branch office of the railway post office, or railway station sub-branch office of the railway post office.
3. Delivery of postal parcels by an individual worker in the service of the post office.
4. Other works of a similar nature which are deemed to require heavy labor to the same extent as in every preceding item.

Article 45. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of 20 yen per day work.

(Cash Handling Allowance)

Article 46. Cash Handling Allowance shall be granted to a communication worker assigned to the Special Accounting Settlement Division of the Budget Section of the General Affairs Bureau, Communication Ministry or communication agencies, when he is engaged in the work of:

1. Cash handling for Allied Forces military notes.
2. Cash handling related to postal money order and postal savings.
3. Cash handling related to post office life insurance and postal annuity.
4. Cash handling in the business related to the sale of postage and revenue stamps.
5. Cash handling in the receipt and transfer of fund and daily surplus of the post office.
6. Cash handling for telegram and telephone charges.

Article 47. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of the appropriation for all the workers involved in this service which may amount to 7/10,000 of a sum corresponding to total amounts of cash handled under every item of the preceding Article in the course of the previous fiscal year.

2. The amounts of cash handled given in the foregoing paragraph may be amended as is determined by the Minister of Finance at any time when the prevailing rates of postal and other charges are revised.

(Instruction Allowance)

Article 48. Instruction Fee shall be paid to a communication worker when he is assigned, outside of his regular duty, to give instructions mentioned in the following way:

1. When he is engaged in giving instructions at the communication training institute as a lecturer thereof.
2. When he is assigned to a dormitory established for the communication training institute as its superintendent to take care of its function and to guide the pupil thereof.

Article 49. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of the amount established as follows:

1. 50 yen per hour worked in the case of item 1 of the preceding Article;
2. 15 yen per day worked in the case of item 2 of the preceding Article.

(Postal Savings Ledgers and Other Handling Allowances)

Article 50. Postal Savings Ledgers and Other Handling Allowance shall be granted to a communication worker, when he is assigned to the postal savings branch office to handle ledgers of postal savings, securities and pensions, and papers of application for savings.

Article 51. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of 5 yen.

(Stamping Allowance)

Article 52. Stamping Allowance shall be granted to a communication worker, when he is assigned to the post office life insurance branch office to assume the work of stamping marks and numbers to such documents as the collection ledger of insurance premium, loan auditing paper, paper of application for insurance, insurance policy, notice of payment of the insured sum of refund, and the ledger of insurance contract (hereinafter referred to as "ledger.")

Article 53. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of 10 yen per hundred sheets of paper handled.

(Top Mountain Service Allowance)

Article 54. Top Mountain Service Allowance shall be granted to a communication worker when he serves in one of the super-short wave radio relay stations mentioned as follows:

1. Futago Super-short wave Radio Relay Station
2. Nasu "
3. Hachijo "
4. Yokote "
5. Megami "
6. Ryozen "
7. Tabashine "
8. Nii-yama "
9. Oritsune "
10. Kamabuse "
11. Sasa-yama "
12. Moiva "
13. Kunimi "
14. Daisen "
15. Awo-yama "
16. Rokko "
17. Tsune-yama "
18. Shiwa "
19. Sohu "
20. Ryuoka "
21. Ohneji "
22. Oidake "

- | | | |
|-----|---|---|
| 23. | Yunozura Super-short wave Radio Relay Station | |
| 24. | Mureoka | " |
| 25. | Itsubara | " |
| 26. | Nokita | " |
| 27. | Haigamine | " |
| 28. | Kazashi | " |

Article 55. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of 40 yen.

(Allied Forces Service Special Allowance)

Article 56. Allied Forces Service Special Allowance shall be granted to communication workers when they are dispatched at their requests to work for business of their telegraph and telephone services as well as to engage in the repairing and maintenance of these equipments.

Article 57. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of 60 yen per day work.

(Special Ability Allowance)

Article 58. Special Ability Allowance shall be given to communication workers when they perform with excellent ability any one of such kinds of work enumerated as follows:

1. Assortment of mail matters according to their addresses;
2. Assorting of foreign mail, foreign postal money order, or foreign mail transfer;
3. Assorting of mail matters according to the order of the delivery route;
4. Delivery of express mail;
5. Wireless telegraph communications;
6. Work of a foreman of the workers engaged in communication by automatic machine;
7. Punching perforation;
8. Perforation of Japanese letters by key system;
9. Perforation of Roman letters by key system;
10. Work of a foreman of the workers engaged in the transmission by printing machine;
11. Transmission of Japanese letters by printing machine;
12. Transmission of Roman letters by printing machine;
13. Transmission of Japanese letter by sound machine;
14. Transmission of Roman letters by sound machine;
15. Receiving by syphon recorder;
16. Receiving by parting;
17. Transmission by photograph or facsimile telegraph;
18. Communication by telephone;
19. Collation and acceptance of telegraph in foreign language;
20. Assorting of the originals of telegram sent;

21. Delivery of express mails;
22. Exchange of toll call;
23. Exchange of local call;
24. Testing of the circuit of telegraph;
25. Testing of the circuit of telephone;
26. Testing of the circuit of wireless telegraph;
27. Testing of the circuit of wireless telephone;
28. Testing of the special indoor equipments;
29. Connection of communication cables;
30. Connection of aerial lines;
31. Construction of the special underground line;
32. Abacusing;
33. Perforation of statistics files;
34. Works of the other kinds which are designated by the Minister of Finance.

2. The aptitude of workers for an the degree of such ability as provided for in the preceding paragraph shall be specified by the Minister of Finance.

Article 59. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of 20 yen per day work.

(Savings Encouragement Allowance)

Article 60. Savings Encouragement Allowance shall be given to communication workers assigned to the post office, when they fall under the category of items 1 and 2 and also be paid to communication workers falling under the category of item 3:

1. When the worker has obtained in his service a new contract of the postal savings of fixed rate, postal savings of reserve fund, post office life insurance and postal annuity (hereinafter referred to as the "postal savings of fixed rate, etc.");
2. When the worker makes such meritorious service as may be approved by the Minister of Finance in the collection of the postal savings of fixed rate, etc.;
3. When the worker renders a meritorious service which will be recognized by the Minister of Finance as eventually contributing much to the improvement of the collection of the postal savings of fixed rate, etc.

Article 61. The amount of the allowance to be paid to the worker falling under item 1 of the preceding Article shall be computed on the basis of the amount mentioned in each of the following items which are established for each of contracts they obtained.

1. Postal savings of fixed rate
 - Amounting to 0.6% of the par value contracted.
2. Postal savings of reserve fund
 - Amounting to 10% of the first-time instalments.
3. Post office life insurance
 - a) Insurance by monthly installments
 - a. Amounting to 60% of the first-time premium for workers of ordinary post offices;
 - b. Amounting to 110% of the first-time premium for workers of special post office.
 - b) Insurance by annual installments
 - a. Amounting to 7% of the first-time premium for workers of special post office;
 - b. Amounting to 11% of the first-time premium for workers at special post office.
4. Postal annuity
 - a) Annuity by lump sum payment or by free payment
 - Amounting to 2% of the premium
 - b) Payment by installments
 - a. Amounting to 5% of the first-time premium for workers of ordinary post office (or 17% of the premium in case of annuity by monthly payment);
 - b. Amounting to 5% of the first-time premium by annual payment for workers of special post office. (the premium on half-a-year base, 3 month base or monthly base payment will be converted into the premium by annual payment as is determined by the Finance Minister.)

Article 62. As for the workers who obtained a contract of the premium-bearing postal savings of fixed rate to which the premium of highest prize or of a prize of the next degree has been delivered as a result of lot-drawing, the amount equivalent to 1/100 of the said premium may be added to the amount established for their service in the item 1 of the preceding Article.

2. As to the workers who concluded a contract of post office life insurance the insured sum of which exceeds 15,000 yen, and as to the workers who obtained a contract of post office life insurance for which the advance payment of premium for 10 year period or more is requested, it is authorized to add the amount corresponding to 2/1,000 of the insured sum and the amount determined by the Minister of Finance within the limit of 20 yen to the amounts established for their service under item 3 of the preceding Article, respectively.

3. In case that the workers serving in the post office which has worked out to obtain new contracts of the postal savings of fixed rate or post office life insurance by attaining more than 70% or more than 80% of their respective goals to be collected during the period of savings encouragement campaign specified by the Minister of Finance, it is authorized to add the amounts mentioned in the following to the amounts determined in the item 1 and item 3 of the preceding Article, respectively, for each contract obtained.

- | | |
|---|--|
| 1. Contract of the postal savings of fixed rate | Amounting to 0.4% of the par value contracted; |
| 2. Contract of the post office life insurance | |
| a) Premium by monthly payment | Amounting to 50% of the first-time premium |
| b) Premium by annual payment | Amounting to 4% of the first-time premium |

Article 63. The amount of the allowance paid to the workers falling under the item 2 of Article 60 shall be determined by the Minister of Finance within the limit of 5,000 yen appropriated for a period of savings encouragement campaign specified by the Minister of Finance.

2. As for such post offices as designated by the Minister of Finance, it is authorized to add the amount as specifically determined by him to the amount laid down in the preceding paragraph, provided that the total expenditure for this additional payment will not get beyond 50,000 yen.

Article 64. The amount of the allowance to be given to the workers falling under the item 3 of Article 60 shall be determined by the Minister of Finance within the limit of the amounts calculated at the following basic rates for each contract of the postal savings of fixed rate, etc. which has been obtained by all post offices during a given period of saving encouragement campaign designated by him.

- | | |
|--|--|
| 1. Contract of postal saving of fixed rate or postal savings of reserve fund | Amount equivalent to 20% of the parvalue contracted; |
| 2. Contract of post office life insurance | Amount equivalent to 20% of the first-time premium; |
| 3. Contract of postal annuity | Amount equivalent to 1% of the first-time premium |

(Emergency Calamity Reconstruction Allowance)

Article 65. Emergency Calamity Reconstruction Allowance shall be granted to a communication worker, when he has been engaged in the reconstruction of communication equipments under the jurisdiction of the Communications Ministry which are damaged by fire, storm, flood, snowfalling and other emergency disasters, the specification of individual works under this category to be done by the Minister of Finance.

Article 66. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of 60 yen per day work.

Chapter IV. Special Work Allowance to the Workers in the Mint Service

Article 67. The Special Work Allowance to the Mint Workers in the Mint Service shall be granted to the workers in the regular service of the Mint, when they are engaged in one of such kinds of work enumerated in the following and designated by the Minister of Finance:

1. Assortment of raw materials and coal concentration work performed in the place where the dust is much scattered;
2. Work performed in the neighbour of the place where electric equipments with high voltage of more than 3,000 volt current are set;
3. Melting of metallic materials and striking of coins performed in the place where the dust is much scattered;
4. Sorting of bullions by using drastic acid or drastic alkaline chemicals;
5. Work done in the place where injurious gaseous vapour of high thickness is exhaled;
6. Repeated pressing of metals of more than 10 kelograms;
7. Conveyance of machine of more than 500 kilograms;
8. Work done 10 meters or more high on the scaffold;
9. Handling of unsanitary articles causing infection with epidemic germs;
10. Carriage of injurious chemicals and compressed gas;
11. Sorting of coins withdrawn by which injurious dusts are scattered.

Article 68. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of 15 yen per day work.

Chapter V. Special Work Allowances to the Workers
in the Monopoly Service

Article 69. The Special Work Allowance to the Workers in the Monopoly Service (who are in the regular service of the Monopoly Bureau) shall be enumerated as follows:

1. Cash Handling Allowance;
2. Instruction Allowance.

(Cash Handling Allowance)

Article 70. Cash Handling Allowance shall be granted to Monopoly Bureau Workers when they are assigned to the district monopoly bureau to work for cash handling in the rationing of manufactured tobacco and cigarette papers (referred to hereinafter as "manufactured tobacco, etc.").

Article 71. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of the amount equivalent to 2/10,000 of the total proceeds of manufactured tobacco, etc. for domestic use in the previous fiscal year.

2. The total proceeds of manufactured tobacco, etc. for domestic use prescribed in the foregoing paragraph may be modified as is determined by the Minister of Finance at any time when the selling prices of manufactured tobacco, etc. for domestic use are revised.

(Instruction Allowance)

Article 72. Instruction Allowance shall be paid to monopoly bureau workers, when they are engaged, outside of their regular duties, in giving instructions at such training classes as designated by the Minister of Finance as a lecturer thereof.

Article 73. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of 50 yen per hour instruction.

Chapter VI. Special Work Allowance to the Workers
in the Printing Service

(Kind)

Article 74. The Special Work Allowance to the Workers in the Printing Service shall be granted to the Workers in the regular service of the Printing Bureau when they assumed any one of such kinds of work enumerated in the following, the assignment of which the Minister of Finance is to take charge of:

1. Tempering of steel by using kalium;
2. Chromium plating;
3. Production of dyes containing mercury, lead and chromium acid;
4. Boiling of oil;
5. Chemical solution of bleaching powder;
6. Manufacturing of ore and chemical solution of leaden alloy metals;
7. Boiling of pulp;
8. Manufacturing of iron ore by using ammonias gas;
9. Reproduction of waste papers and rags;
10. Cutting of rags;
11. Mixing of pigments.

Article 75. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of 15 yen per day work.

Chapter VII. Special Work Allowances to the Workers
in the Maritime Safety Service

(Kind)

Article 76. The Special Work Allowances granted to the Workers in the Maritime Safety Service (who are in the regular service of the Maritime Safety Board) shall be as follows:

1. Mine-sweeping Allowance;
2. Specified Work Allowance.

(Mine-sweeping Allowance)

Article 77. Mine-sweeping Allowance shall be granted to the workers in the maritime safety service when they are engaged in the operation of mine-sweeping in the surface of the sea which is specifically designated by the Allied Forces.

Article 78. The amount of the allowance mentioned in the preceding Article shall be 30 yen per day work.

(Specified Work Allowance)

Article 79. Specified Wprk Allowance shall be granted to the workers in the maritime safety service, when they are assigned to perform the works mentioned in the following and designated by the Minister of Finance in their regular service aboard the former navy ships in view of putting them under custody.

1. Diving;
2. Loading and unloading of vessels.

Article 80. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of the amount established as follows:

1. The amount prescribed in the Article 14 in case of any work regarded as falling under the category of item 1 of the preceding paragraph;
2. 30 yen per day work in case of any work regarded as falling under the category of item 2 of the preceding paragraph.

Chapter VIII. Special Work Allowances to the Workers in the Prison Service

(Kind)

Article 81. Special Work Allowances to the Workers in the Prison Service (who are in the regular service of the House of Correction, prison, juvenile prison, branch office of prison and the house of detention) shall be enumerated as follows:

1. House of Correction Instructor's Allowance;
2. Prison Guard Allowance.

(House of Correction Instructor's Allowance)

Article 82. House of Correction Instructor's Allowance shall be paid to the workers in the prison service in the House of Correction, when they come to perform such kinds of work as designated by the Minister of Finance with their ability of superior degree.

2. The aptitude of workers for and the degree of such ability as provided for in the preceding paragraph shall be specified by the Minister of Finance.

Article 83. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of 30 yen per day work.

(Prison Guard Allowance)

Article 84. Prison Guard Allowance shall be granted to the workers in the prison service in the prison, juvenile prison, branch office of prison and the house of detention, when they are assigned to perform as a deputy chief prison guard or prison guard such kind of work as designated by the Minister of Finance with their ability of superior degree.

2. The aptitude of workers for and the degree of such ability as stated in the preceding paragraph shall be specified by the Minister of Finance.

Article 85. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of 30 yen per day work.

Chapter IX. Special Work Allowance to the Workers
in the Police Service

(Special Work Allowance to the Workers in the Police Service)

Article 86. Special Work Allowance to the Workers in the Police Service shall be granted to assistant inspectors, police sergeants or policemen belonging to the National Rural Police, when they come to perform such kind of work as designated by the Minister of Finance with their ability of superior degree.

2. The aptitude of these persons for and the degree of such ability as described in the preceding paragraph shall be specified by the Minister of Finance.

Article 87. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of 30 yen per day work.

Chapter X. Special Work Allowance to the Workers
in the Taxation Training Institute

(Special Work Allowance to the Workers in the Taxation Training Institute)

Article 88. The Special Work Allowance to the Workers in the Taxation Training Institute shall be granted to the workers belonging to the taxation training institute, when they perform their services, outside of their regular duties, in supervising a dormitory established for the said institute as superintendent or assistant superintendent thereof.

Article 89. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of 15 yen per day service.

Chapter XI. Special Work Allowance to the Workers
in the Government School

(Special Work Allowance to the Workers in the Government School)

Article 90. The Special Work Allowance to the Workers, in the Government Schools shall be granted to professor, assistant professor or an assistant in the service of the Economic University, Technical College, or Foreign Language College designated by the Minister of Finance or to an experimental training leader in the service of Government technical college also designated by him when they perform their duties as follows:

1. Teaching or its assistance at an evening class by those whose proper duty is to give instructions at a daytime class.
2. Teaching or its assistance at a daytime class by those whose proper duty is to give instructions at an evening class.

Article 91. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of 90 yen per hour instruction.

Chapter XII. Special Work Allowance to the Workers
in the Public School.

(Special Work Allowance to the Workers in the Public School)

Article 92. The Special Work Allowance to the Workers in the Public School shall be granted to instructors of the public schools, when they perform their duties mentioned as follows:

1. Teaching in a public primary school or a middle school which sets a single class system;
2. Teaching in a class consisting of pupils in the fourth year or the higher within a public primary school or a middle school setting more than double class system.

Article 93. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of the amount established as follows:

1. 10 yen for those coming under the category of item 1 of the preceding Article;
2. 8 yen for those under the item 2 of the preceding Article.

Chapter XIII. Special Work Allowance to the Workers
in the Government Offices Service in
Remote Areas

(Special Work Allowance to the Workers in the Government Offices Service
in Remote Areas)

Article 94. The Special Work Allowance to the Workers in the Government Offices Service in Remote Areas shall be granted to the workers assigned to their service of government offices located in the area of isolated islands or other remote districts where the transportation convenience can scarcely be afforded (hereinafter referred to as "remote areas".)

2 The remote areas as provided for in the preceding paragraph shall be designated by the Minister of Finance.

Article 95. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of 750 yen per month service.

Chapter XIV. Special Work Allowance to the Workers
in the Anti-Epidemic Service

(Special Work Allowance to the Workers in the Anti-epidemic Service)

Article 96. The Special Work Allowance to the Workers in the Anti-epidemic Service shall be granted to workers in case they are engaged in the service of relief of epidemic patients or those suspected as such or of clearing off articles suffering from epidemic germs on the occasion such cases have happened or are likely to happen.

Article 97. The amount of the allowance mentioned in the preceding Article shall be determined by the Minister of Finance within the limit of 40 yen per day work.

Chapter XV. Miscellaneous Provisions

(Date of Payment of the Special Work Allowances)

Article 98. The payment of the special work allowances for a month concerned shall be made on the specified dates in the following month.

2. The specified dates of payment as prescribed in the preceding paragraph shall be determined by the Minister of Finance separately for each category of these allowances in a consideration that the workers may receive them as earliest as possible.

Article 99. Except as prescribed in the present Cabinet Order, other necessary matters concerning the special work allowances shall be provided for by the Minister of Finance.

Supplementary Provisions

Article 100. The present Cabinet Order shall come into force as from the very day of its promulgation and shall be applicable on and after 1 April, 1948.

Article 101. In regard to their services during the period from January 1, 1948 to March 31, the same year, the workers shall be paid allowances, additional pays and other compensations given due to their duties of specific nature in accordance with the rules or regulations as applicable thereto as of December 31, 1947, in the consideration that these compensations will be regarded as the Special Work Allowance prescribed in Article 20 of the Law administering the New Pay.

Article 102. The Regulation to provide subsistence and stationeries for the special purpose for the workers on night duty and in midnight service (Imperial Ordinance No. 27 1891) shall partially be amended as follows:

The clause "the workers on night duty or in midnight service may, with an appropriate consideration, be provided with subsistence (by means of either commodities or other substitute)" shall be deleted.

Article 103. A part of the Policemen's Allowance Ordinance (Imperial Ordinance No. 259, 1906) shall be revised as follows:

Articles 2 to 4 inclusive shall be amended as follows:
Articles 2 to 4 inclusive Deleted.

Article 104. A part of the Regulation concerning Civil Apprentice Official, (Imperial Ordinance No. 275, 1910) shall be revised as follows:

Article 4 shall be deleted.

Article 105. A part of the Ordinance concerning Allowances granted to Prison Guard (Imperial Ordinance No. 438, 1922) shall be revised as follows:

Articles 2 to 4 inclusive shall be amended as follows:
Articles 2 to 4 inclusive Deleted
Article 6 shall be deleted.

Article 106. A part of the Ordinance concerning Allowance granted to the House of Correction Trainers (Imperial Ordinance No. 491, 1922) shall be revised as follows:

Article 2 shall be amended as follows:
Article 2 Deleted.

Article 107. A part of the Salaries of Government Officials Ordinance (Imperial Ordinance No. 192, 1946) shall be revised as follows:

Article 1 shall be amended as follows:
Article 1 Deleted.
Article 7-(2) shall be deleted.
Article 10 shall be amended as follows:
Article 10 Deleted.
Annexed Table shall be deleted.

Article 108. The Imperial Ordinances and others enumerated in the following shall be abolished.

Regulations concerning special compensation granted to junior clerks paid on daily base who take holidays (Dajokwan Circular No. 114, 1875)

Regulations concerning Allowance granted to government service officials and those treated as such and auxiliary workers engaged in the anti-epidemic service (Imperial Ordinance No. 71, 1895)

Regulations concerning Allowance granted to the workers engaged in the construction and repair of electric wires caused in connection with war or emergency (Imperial Ordinance No. 196, 1904)

Regulations concerning salaries of government service officials treated as the official of Hannin rank whose monthly salary is less than 75 yen (Imperial Ordinance No. 244, 1907)

Regulations concerning Allowance granted to government employees in the service of post office, telegraph office or telephone office established in the ship (Imperial Ordinance No. 215, 1909)

Regulations concerning Salaries of Instructors and Technical Officials (Imperial Ordinance No. 262, 1920)

Regulations concerning Allowance granted to government workers serving in the areas where transportation services are inconvenient (Imperial Ordinance No. 405, 1920).

Regulations concerning Compensation granted to the chief of designated post office (Imperial Ordinance No. 483, 1920).

Ordinance for Additional Pay given to employees of public schools (Imperial Ordinance No. 519, 1920)

Diligence Allowance Ordinance (Imperial Ordinance No. 545, 1920)

Regulations concerning Judicial Apprentice Officials, and Judicial Apprentice Officials of Korean Government-General (Imperial Ordinance No. 569, 1920)

Ordinance for Allowance granted to employees in the medical service of the consulates of the Japanese Government (Imperial Ordinance No. 42, 1921)

Regulations concerning Allowance granted to instructors of the Medical College attached to a Government University who are appointed a member of the hospital run by a Government Medical University (Imperial Ordinance No. 146, 1922)

Regulations concerning Extra Increase of Salary for Government Employees in the regular service in Foreign countries (Imperial Ordinance No. 90, 1932)

Regulations concerning Allowance granted to employees of the mechanical engineer training school who are assigned as a superintendent of a dormitory thereof (Imperial Ordinance No. 342, 1940)

Regulations for Allowance temporarily granted in time of war or emergency to government employees serving in foreign countries of the Southern Islands (Imperial Ordinance No. 401, 1940)

Ordinance for Allowance granted to government employees serving in the electric wave observation station abroad (Imperial Ordinance No. 617, 1942)

Regulations for Allowance granted to the employees of Taxation training institute who are assigned as a superintendent of a dormitory thereof (Imperial Ordinance No. 417, 1943)

Ordinance for Allowance granted to Government Employees engaged in the scientific experimentation of a specific nature (Imperial Ordinance No. 264, 1945)

Regulations concerning Special Grant and Special Allowances granted to government employees retiring under the administrative adjustment program (Imperial Ordinance No. 670, 1945)

Regulations for exceptional rules to salaries of government employees retiring or put in the temporary suspension from regular service under the administrative adjustment program (Imperial Ordinance No. 698, 1945)

Regulations concerning Mine-Sweeping Allowance granted to the workers engaged in the operations of mine-sweeping (Imperial Ordinance No. 724, 1945)



Allowance Bureau

August 11, 1948

Revision of Cabinet decision on the fixed amount (in lieu of actual expense) of Inland Traveling Expense

1. Yesterday (August 10) the Cabinet meeting has revised its former decisions on the fixed amount of inland Traveling Expense.
2. While the full text of this decision is now under translation, I take pleasure in reporting its main points to the Civil Service Division, G. S., GHQ.
3. The decision has reflected the suggestion of Civil Service Division in its first page as follows:

"While the government, handling the question of traveling expense to the public servants, perceives under the present various circumstances to review fundamentally the prevailing regulations dealing with the traveling expense and to establish newly its basic law, she, taking into consideration the prevailing economic situation especially of the now going on revision of price of commodity which makes the present fixed amount of the traveling expense unbalanced considerably, decides as follows to revise the fixed amount as provisional measure to be taken until the said law established."

4. Original plan concerning the amount of its various items and date of enforcement of the decision upon which C.S.D. had given concurrence previously has been revised there in the following line:

(a) Amount of the traveling expenses

Classification	Amount	
	Original	Revised
Lodging expense (per one night)		
A Area	¥ 800	¥ 600
B Area	600	480
Per diem allowance (per one day)	160	120
Table expense (per one night)	160	120
Traffic fee	Unchanged	
Transportation fee	Unchanged	

- (b) This revision of the fixed amount of the traveling expense shall be applied to the traveling made on July 10, 1948, and thereafter, provided, however, that one for lodging expense shall be effectuated on August 10, 1948.

5. The said Cabinet meeting has put a condition on the decision, the outline of which is indicated as follows:

Faced with presumed increase of the government expenditure caused by the above-mentioned measure, it shall be refrained from demanding increase of budget renewed; consequently, head of every Ministry and agency are requested to take into account fully, necessary amount for traveling and to issue the order of traveling within a limit of budget allocated to them.



11

6 October 1948
Passed on at the Vice-Ministers Conference
Passed by the Cabinet as a policy 10/12/48

Policy Statement Concerning Government Housing for National Public Servants

1. Definition of Government Housing

"Government Housing" as used herein is such housing as is directly provided by the National Government for its employees and which is essential for carrying out the work of the National Government.

2. Coverage of employees to be provided with government housing

Government housing shall be occupied only by employees of the National Government and their legal dependents exclusively during the period of incumbency.

3. Official residences:

- a. The officials enumerated below shall be entitled to official residences with no rental charges.

Speaker of the House of Representatives
President of the House of Councillors
Chief Judge of the Supreme Court
Prime Minister
Ministers of the State
President of the Board of Audit
Chairman of the Temporary National Personnel Authority
Grand Steward
Grand Chamberlain
Procurator General
Chairman of the National Public Safety Commission
Director-General of Cabinet Secretariat

- b. The official residences may be furnished with desks, chairs and such other equipment as is deemed necessary.
- c. The costs of repair of the official residences and such charges for dwellings as electric, water and gas supplies and others which are necessary to maintain such residences shall be borne by the National Treasury.

4. Rent-free dwellings

The employees described in the following shall be assigned to rent-free dwellings.

- (1) a. Employees who are required to be available outside of regular working hours in connection with their regular duties for emergency service in view of preventing the loss of life or property, emergency service in connection with transportation and communications systems and services of a similar nature. Except when specifically approved by designated authority, this clause will not be interpreted to be applicable to administrative or supervisory positions.
 - b. Such staff of various institutes as are directly engaged in research projects or/and laboratory experiments where continuity of work is essential.
 - c. Employees who are working in agencies situated in remote areas or in isolated agencies.
 - d. Responsible custodians of government offices who must live on the premises in order to carry out their duties.
- (2) The regular duties of the position held by each of such employees shall be considered as including the special services to be rendered outside of regular working hours, and the value of quarters furnished such employees will be determined and included as a part of the total rate of compensation fixed for each of such positions.

5. Rented dwellings:

- a. Other government employees may on the basis of necessity in connection with their duties or due to housing shortage in the localities where their offices are situated be provided with available government housing and such other government housing as may in the public interest be constructed in the future; such employees to be charged the reasonable value of such quarters.
- b. Rented dwellings shall on the basis of equity be provided in accordance with priorities to be established under administrative program.

6. Housing Investigation Committee.

- a. In order fully to implement the above policy, a committee which shall be composed of Deputy Director General of the Cabinet

Secretariat, Director of the Secretariat of the Temporary National Personnel Authority, Deputy Director-General of the Economic Stabilization Board and the Vice-Minister of Finance shall temporarily be established in the Cabinet.

b. The Housing Investigation Committee shall report or recommend bills, regulations and programs to effect the policy to the Cabinet after its investigation and deliberation on the matters specified as follows and other matters regarding the government housing as the Cabinet may request.

i. Investigations on available government housing and studies as to the needs for additional housing in the future.

ii. The scope of employees to be covered by the category of "Rent free dwellings."

iii. Basis for rental charges for "Rented Dwellings."

(Remarks: Such recommendations shall be made in consideration of an equitable charge for the dwellings during the period when occupied, and in the particular locality where situated, the costs of construction expenses, legal rental rates, the general level of compensation for government employees, and meeting the costs of repair and maintenance which are deemed to be a proper government expenditure.)

iv. Plan for the immediate steps to be taken to bring the occupancy of present government housing into line with three kinds of housing defined above.

v. Policy regarding the management, maintenance and control of government housing.

vi. Legislation to be presented to the Diet to give the present policy the effect of law, with an abolition of all existing regulations concerning government housing. (The committee is directed to prepare the legislation for the presentation to the Diet in the near future.)

(Remarks: The committee will be in a position to report to the Cabinet frequently on its progress and will present for consideration separately as completed, its studies and recommendations on the various matters enumerated above.)



VII

Allowance Bureau

October 15, 1948

Preliminary report of general survey on clothings supplies by the National Government to its workers as it is:

(1) Idea of supply clothings

Supply of clothes and its accessories to government workers are regulated in various and independent way by each ministry exclusive of the Imperial Ordinance laid down in behalf of police and jailor respectively. (ref: Annexed Note No. 1)

The idea governing this system is so different in each ministry that the clothing is supplied as granting, lending or use in common and that purport of supplying uniform, working clothes and others is enumerated as follows:

- 1) in view of meeting necessity that their clothes are estimated worn out more easily in pursuit of business than those of general workers ... to chauffeur, servant, page, cleaner, craft, special worker as physician, nurse, one serving in research work, etc.
- 2) in consideration of dignity and discipline in addition to business convenience ... to police, jailor, etc. (uniform and its accessories)
- 3) in view of being able to be clearly distinguished of their pursuit of duty --- to post deliver, custom officer, quarantine officer, forest guard, etc. (uniform and its accessories)

In any case the clothing allowance has not been deemed as a part of pay to them.

(2) Coverage of beneficiary

- 1) Administrative offices generally supply working clothes to such an employee as chauffeur, servant, page, cleaner, telephone-operator, craft (printing, book-binding, mechanic, etc.) and uniform to guard.
- 2) Such enterprise organizations as Railway, Communication, Print, Monopoly, and Mint supply uniform, working clothes to enterprise workers.
- 3) Police, jailor quarantine officer, custom officer, forest guard etc. is forced to put on uniform in pursuit of his duty.

(3) Kind of clothing

While as principle supply of clothing itself is laid down in the regulation, pay in lieu of substance is established in such a case as for shoes to page, servant, etc. in administrative offices (its amount is different in each ministry or agency, and maximum amount is 30 yen per a year), for shoes, shirts and other accessories in some agency (maximum 2,220 yen for guard of Diet). Also in supplying uniform, although material is supplied and for cost of making clothes special amount of money is given (for instances, to Imperial Household guard), special amount of money is given yearly as a supplement to the clothing (for instance to Forest guard).

Under the present financial circumstance where there is no adequate budget and no sufficient stock in many administrative offices, they fail to supply the clothing to their employees.

(4) Form of supply

- 1) To police, jailor, worker serving in fisheries experimental station etc is supplied uniform or working clothes, and its accessories which are given and overcoat, cold protector, cap, official symbol attached to uniform and cap which are lent during the period of service.
- 2) To worker serving in Railway, and Communication enterprise, uniform is lent for some specified keeping period, and after that period it is given while working clothes, rain coat, pneumatic shoes, etc. is commonly used among the workers (ref: Annexed Note No. 2).
- 3) To worker in administrative office, and custom officer etc. uniform or working clothes is lent during some specified keeping period or serving term after which it is to be returned to the offices. In case of his death, it is stipulated to be returned in some organization, or not to be returned in others except death due to epidemic disease.

(5) Time of supply

In almost all the organization uniform, clothes and its accessories is supplied at the new appointment or at specified time once or twice and more per a year or at every two year or more and also term of keeping them is established differently at every ministry.

Under such circumstance that regulations regarding clothing allowance are quite different in every ministry and agency and consequently it is hard to elaborate an universal and unified regulation applicable to all the administrative and enterprise workers.